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House File 638

H-1332

- 1 Amend House File 638 as follows:
2 1. Page 2, line 8, by striking <1,000,000> and
3 inserting <1,500,000>
4 2. Page 2, line 10, by striking <1,000,000> and
5 inserting <1,500,000>

H. MILLER of Webster



Iowa General Assembly
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Senate File 435

H-1333

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 24, after line 33 by inserting:
5 <DIVISION
6 MISCELLANEOUS
7 Sec. _____. URBAN-RURAL DIALOGUE COMMITTEE.
8 1. An urban-rural dialogue committee is
9 established to improve urban, including suburban,
10 and rural communities in this state by providing for
11 collaborative efforts.
12 2. The committee shall study existing programs
13 administered by state agencies which benefit one
14 type of community, but which could be revised or
15 administered differently to benefit both types of
16 communities. The committee shall also study methods
17 to improve awareness, understanding, and communication
18 between urban and rural communities, including but not
19 limited to how soil and water conservation practices,
20 pollution control measures, and flood control measures
21 may be better implemented by urban residents.
22 3. The committee shall be chaired by the secretary
23 of agriculture or a designee. The committee shall also
24 include the following members:
25 a. The director of the department of natural
26 resources, or the director's designee.
27 b. The president of Iowa state university or the
28 president's designee.
29 c. Three persons appointed by the secretary of
30 agriculture who are rural residents, including two
31 persons who are actively engaged in farming.
32 d. Two persons appointed by the secretary of
33 agriculture who are urban residents.
34 4. A public member is entitled to receive
35 reimbursement for actual expenses incurred while
36 engaged in the performance of official duties under
37 this section. However, a member of the committee is
38 not eligible to receive compensation as provided in
39 section 7E.6.
40 5. The committee shall submit a final report to
41 the general assembly not later than January 1, 2014.
42 The report shall include findings and recommendations,
43 including proposals for legislation and administrative
44 rules.>

H. MILLER of Webster

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Senate File 435

H-1334

- 1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 13, line 22, by striking <14,944,129> and
5 inserting <8,790,664>
6 2. Page 13, line 29, by striking <202,300> and
7 inserting <119,000>
8 3. Page 14, line 3, by striking <259,689> and
9 inserting <152,758>
10 4. Page 14, line 15, by striking <425,000> and
11 inserting <250,000>
12 5. Page 14, line 35, by striking <160,817> and
13 inserting <94,598>
14 6. Page 14, line 50, by striking <63,750> and
15 inserting <37,500>
16 7. Page 15, line 23, by striking <21,250> and
17 inserting <12,500>
18 8. Page 15, line 40, by striking <110,500> and
19 inserting <65,000>
20 9. Page 16, line 27, by striking <10,851,695> and
21 inserting <6,383,350>
22 10. Page 17, line 11, by striking <34,916,499> and
23 inserting <20,539,117>
24 11. Page 17, line 40, by striking <2,937,457> and
25 inserting <1,727,916>
26 12. Page 18, line 2, by striking <85,000> and
27 inserting <50,000>
28 13. Page 18, line 13, by striking <170,000> and
29 inserting <100,000>
30 14. Page 18, line 24, by striking <1,700,000> and
31 inserting <1,000,000>
32 15. Page 18, line 44, by striking <85,000> and
33 inserting <50,000>
34 16. Page 19, line 15, by striking <2,964,491> and
35 inserting <1,743,818>
36 17. Page 20, line 15, by striking <850,000> and
37 inserting <500,000>
38 18. Page 20, line 33, by striking <765,000> and
39 inserting <450,000>
40 19. Page 20, line 44, by striking <531,250> and
41 inserting <312,500>
42 20. Page 20, line 50, by striking <\$340,000> and
43 inserting <\$200,000>
44 21. Page 21, line 9, by striking <2,167,500> and
45 inserting <1,275,000>
46 22. Page 21, line 16, by striking <850,000> and
47 inserting <500,000>
48 23. Page 21, line 26, by striking <5,652,500> and
49 inserting <3,325,000>
50 24. Page 22, line 8, by striking <\$42,500> and

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1 inserting <\$25,000>
2 25. Page 22, line 21, by striking <1,317,500> and
3 inserting <775,000>
4 26. Page 22, line 25, by striking <446,250> and
5 inserting <262,500>
6 27. Page 22, line 27, by striking <\$334,688> and
7 inserting <\$196,875>
8 28. Page 22, line 33, by striking <\$111,562> and
9 inserting <\$65,625>
10 29. Page 22, line 44, by striking <3,740,000> and
11 inserting <2,200,000>
12 30. Page 23, line 8, by striking <85,000> and
13 inserting <50,000>
14 31. Page 23, line 12, by striking <3,918,500> and
15 inserting <3,305,000>
16 32. Page 23, line 18, by striking <165,750> and
17 inserting <97,500>
18 33. Page 23, line 22, by striking <2,511,750> and
19 inserting <1,477,500>
20 34. Page 23, line 27, by striking <425,000> and
21 inserting <250,000>
22 35. Page 23, line 31, by striking <952,000> and
23 inserting <560,000>
24 36. Page 23, line 37, by striking <361,250> and
25 inserting <212,500>
26 37. Page 23, line 45, by striking <420,750> and
27 inserting <247,500>
28 38. Page 24, line 2, by striking <170,000> and
29 inserting <100,000>
30 39. Page 24, line 8, by striking <170,000> and
31 inserting <100,000>
32 40. Page 24, line 33, by striking <10,200,000> and
33 inserting <6,000,000>

DRAKE of Cass



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Senate File 406

H-1335

1 Amend Senate File 406, as passed by the Senate, as
2 follows:
3 1. Page 8, after line 22 by inserting:
4 <Sec. _____. Section 229.22, subsection 2, paragraph
5 a, Code 2013, is amended to read as follows:
6 a. In the circumstances described in subsection
7 1, any peace officer who has reasonable grounds to
8 believe that a person is mentally ill, and because
9 of that illness is likely to physically injure the
10 person's self or others if not immediately detained,
11 may without a warrant take or cause that person to be
12 taken to the nearest available facility or hospital as
13 defined in section 229.11, subsection 1, paragraphs
14 "b" and "c". A person believed mentally ill, and
15 likely to injure the person's self or others if not
16 immediately detained, may be delivered to a facility
17 or hospital by someone other than a peace officer.
18 Upon delivery of the person believed mentally ill to
19 the facility or hospital, the examining physician,
20 examining physician assistant, or examining psychiatric
21 advanced registered nurse practitioner may order
22 treatment of that person, including chemotherapy, but
23 only to the extent necessary to preserve the person's
24 life or to appropriately control behavior by the
25 person which is likely to result in physical injury
26 to that person or others if allowed to continue. The
27 peace officer who took the person into custody, or
28 other party who brought the person to the facility
29 or hospital, shall describe the circumstances of the
30 matter to the examining physician, examining physician
31 assistant, or examining psychiatric advanced registered
32 nurse practitioner. If the person is a peace officer,
33 the peace officer may do so either in person or by
34 written report. If the examining physician, examining
35 physician assistant, or examining psychiatric advanced
36 registered nurse practitioner finds that there
37 is reason to believe that the person is seriously
38 mentally impaired, and because of that impairment
39 is likely to physically injure the person's self or
40 others if not immediately detained, the examining
41 physician, examining physician assistant, or examining
42 psychiatric advanced registered nurse practitioner
43 shall at once communicate with the nearest available
44 magistrate as defined in section 801.4, subsection 10.
45 The magistrate shall, based upon the circumstances
46 described by the examining physician, examining
47 physician assistant, or examining psychiatric advanced
48 registered nurse practitioner, give the examining
49 physician, examining physician assistant, or examining
50 psychiatric advanced registered nurse practitioner

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1 oral instructions either directing that the person
2 be released forthwith or authorizing the person's
3 detention in an appropriate facility. A peace officer
4 from the law enforcement agency that took the person
5 into custody, if available, during the communication
6 with the magistrate, may inform the magistrate that
7 an arrest warrant has been issued for or charges
8 are pending against the person and request that any
9 oral or written order issued under this subsection
10 require the facility or hospital to notify the law
11 enforcement agency about the discharge of the person
12 prior to discharge. The magistrate may also give oral
13 instructions and order that the detained person be
14 transported to an appropriate facility.>
15 2. By renumbering as necessary.

GARRETT of Warren



Iowa General Assembly
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Senate File 435

H-1336

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate as
3 follows:
4 1. Page 7, after line 19 by inserting:
5 <Sec. _____. RESOURCE CONSERVATION AND DEVELOPMENT.
6 1. There is appropriated from the general fund of
7 the state to the department of natural resources for
8 the fiscal year beginning July 1, 2013, and ending June
9 30, 2014, the following amount, or so much thereof as
10 is necessary, to be used for the purposes designated:
11 For deposit in the southern Iowa development and
12 conservation fund created in section 161D.12:
13 \$ 250,000
14 2. The moneys appropriated in subsection 1 shall
15 be used for purposes of carrying out the mission
16 of the southern Iowa development and conservation
17 authority created in section 161D.11, including for
18 the planning, development, and implementation of
19 development and conservation activities or measures in
20 member counties.>
21 2. By renumbering, redesignating, and correcting
22 internal references as necessary.

GASKILL of Wapello

HANSON of Jefferson



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Senate File 435

H-1337

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 4, after line 9 by inserting:

5 <DIVISION _____
6 GENERAL FUND
7 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
8 WATER QUALITY

9 Sec. _____. SPECIAL PROJECTS.

10 1. There is appropriated from the general fund of
11 the state to the department of agriculture and land
12 stewardship for the fiscal year beginning July 1, 2013,
13 and ending June 30, 2014, the following amount, or
14 so much thereof as is necessary, to be used for the
15 purposes designated:

16 For deposit in the water quality initiative fund
17 created in section 466B.46, as enacted by this Act, for
18 purposes of supporting special projects associated with
19 a water quality initiative administered by the soil
20 conservation division as provided in section 466B.42 as
21 enacted by this Act:

22 \$ 10,000,000

23 2. a. Seventy percent of the moneys shall be used
24 to support projects in subwatersheds as designated by
25 the division that are part of high-priority watersheds
26 identified by the water resources coordinating council
27 established pursuant to section 466B.3.

28 b. Thirty percent of the moneys shall be used to
29 support projects in watersheds generally, including
30 regional watersheds, as designated by the division,
31 and high-priority watersheds identified by the water
32 resources coordinating council established pursuant to
33 section 466B.3.

34 3. In supporting projects in subwatersheds and
35 watersheds as provided in subsection 2, the division
36 shall do all of the following:

37 a. Utilize water quality practices as described
38 in the latest revision of the document entitled "Iowa
39 Nutrient Reduction Strategy" initially presented in
40 November 2012 by the department of agriculture and land
41 stewardship, the department of natural resources, and
42 Iowa state university of science and technology.

43 b. Participate with persons who hold a legal
44 interest in agricultural land used in farming. To
45 every extent practical, the division shall provide for
46 collaborative participation by such persons who hold a
47 legal interest in agricultural land located within the
48 same watershed.

49 c. Finance the establishment of water quality
50 practices on a cost-share basis as determined by the

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1 division. However, the state's share of the amount
2 shall not exceed 50 percent of the estimated cost of
3 establishing the water quality practice as determined
4 by the division or 50 percent of the actual cost of
5 establishing the water quality practice, whichever is
6 less.

7 4. Notwithstanding any other provision in law
8 to the contrary, the department may use moneys
9 appropriated in subsection 1 in combination with
10 other moneys appropriated to the department from the
11 environment first fund created in section 8.57A for
12 cost sharing to match the United States department of
13 agriculture, natural resources conservation service,
14 wetland reserve enhancement program.

15 Sec. _____. FEDERAL MONEYS. The department of
16 agriculture and land stewardship, and its soil
17 conservation division, may use moneys appropriated in
18 this division of this Act to support the water quality
19 initiative, including its projects, as provided in this
20 division of this Act, in combination with other moneys
21 provided by the United States government.>

22 2. Page 25, after line 1 by inserting:

23 <Sec. _____. Section 466B.1, Code 2013, is amended to
24 read as follows:

25 **466B.1 Short title.**

26 This ~~chapter~~ subchapter shall be known and may
27 be cited as the "*Surface Water Protection and Flood*
28 *Mitigation Act*".

29 Sec. _____. Section 466B.2, unnumbered paragraph 1,
30 Code 2013, is amended to read as follows:

31 For the purposes of this ~~chapter~~ subchapter, unless
32 the context otherwise requires:

33 Sec. _____. Section 466B.21, Code 2013, is amended by
34 adding the following new subsection:

35 NEW SUBSECTION. 4. "*Watershed*" means the same as
36 defined in section 466B.2.

37 Sec. _____. NEW SECTION. **466B.41 Definitions.**

38 As used in this subchapter, unless the context
39 otherwise requires:

40 1. "*Division*" means the division of soil
41 conservation within the department of agriculture and
42 land stewardship as established in section 161A.4.

43 2. "*Fund*" means the water quality initiative fund
44 created in section 466B.46.

45 3. "*Nutrient*" includes nitrogen and phosphorus.

46 4. "*Regional watershed*", "*subwatershed*", and
47 "*watershed*" mean the same as defined in section 466B.2.

48 Sec. _____. NEW SECTION. **466B.42 Water quality**
49 **initiative.**

50 The division shall establish a water quality

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1 initiative in order to assess and reduce nutrients in
2 this state's watersheds, including subwatersheds, and
3 regional watersheds. The division shall establish
4 and administer projects to reduce nutrients in
5 surface waters from nonpoint sources in a scientific,
6 reasonable, and cost-effective manner. The division
7 shall utilize a pragmatic, strategic, and coordinated
8 approach with the goal of accomplishing reductions over
9 time.

10 Sec. _____. NEW SECTION. 466B.46 Water quality
11 initiative fund.

12 1. A water quality initiative fund is created in
13 the state treasury under the management and control of
14 the division.

15 2. The fund shall include moneys appropriated
16 by the general assembly. The fund may include other
17 moneys available to and obtained or accepted by the
18 division, including moneys from public or private
19 sources.

20 3. Moneys in the fund are appropriated to the
21 division and shall be used exclusively to carry out
22 the provisions of this subchapter as determined by
23 the division, and shall not require further special
24 authorization by the general assembly.

25 4. *a.* Notwithstanding section 12C.7, interest or
26 earnings on moneys in the fund shall be credited to the
27 fund.

28 *b.* Notwithstanding section 8.33, moneys
29 appropriated or otherwise credited to the fund for a
30 fiscal year shall not revert to the fund from which
31 appropriated at the close of the fiscal year for which
32 the appropriation was made but shall remain available
33 for expenditure for the purposes designated until the
34 close of the fiscal year that begins two years from
35 the beginning date of the fiscal year for which the
36 appropriation was made.

37 Sec. _____. CODE EDITOR. The Code editor shall
38 codify sections 466B.41 through 466B.46, as enacted by
39 this division of this Act, as a new subchapter.>

40 3. By renumbering as necessary.

BEARINGER of Fayette

ABDUL-SAMAD of Polk

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ANDERSON of Polk

BERRY of Black Hawk

COHOON of Des Moines

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk

GASKILL of Wapello

HANSON of Jefferson

HEDDENS of Story

HUNTER of Polk

JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper



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KRESSIG of Black Hawk

LENSING of Johnson

LUNDBY of Linn

LYKAM of Scott

MASCHER of Johnson

H. MILLER of Webster

MUHLBAUER of Crawford

MURPHY of Dubuque

OLDSON of Polk

T. OLSON of Linn

OURTH of Warren

PRICHARD of Floyd

RIDING of Polk



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RUFF of Clayton

M. SMITH of Marshall

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

T. TAYLOR of Linn

THEDE of Scott

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott

WOOD of Scott



Iowa General Assembly
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Senate File 435

H-1338

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 13, after line 6 by inserting:

5 <DIVISION _____
6 GENERAL FUND NATURAL RESOURCES AND OUTDOOR RECREATION
7 TRUST FUND

8 Sec. _____. NATURAL RESOURCES AND OUTDOOR RECREATION
9 TRUST FUND.

10 1. There is appropriated from the general fund
11 of the state to the natural resources and outdoor
12 recreation trust fund as created in section 461.31, for
13 the fiscal year beginning July 1, 2013, and ending June
14 30, 2014, the following amount, or so much thereof as
15 is necessary, to be used for the purposes designated:

16 For carrying out the purposes of the fund as
17 provided in section 461.3, subsection 1, including for
18 protecting and enhancing water quality and natural
19 areas in this state, including parks, trails, and fish
20 and wildlife habitat, and conserving agricultural soils
21 in this state:

22 \$160,000,000

23 2. The appropriation in subsection 1 applies
24 notwithstanding section 461.3, subsection 2.

25 3. This section does not implement Article VII,
26 section 10, of the Constitution of the State of Iowa.
27 However, the provisions of chapter 461 shall apply in
28 the same manner as if Article VII, section 10, of the
29 Constitution of the State of Iowa were implemented as
30 provided in section 461.3, subsection 2.

31 4. Nothing in this section increases the tax rate
32 for the sales tax imposed upon the retail sales price
33 of tangible personal property and the furnishing of
34 enumerated services sold in this state.>

35 2. By renumbering, redesignating, and correcting
36 internal references as necessary.

WESSEL-KROESCHELL of Story

ABDUL-SAMAD of Polk

ANDERSON of Polk

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BEARINGER of Fayette

BERRY of Black Hawk

FORBES of Polk

GAINES of Polk

GASKILL of Wapello

HANSON of Jefferson

HEDDENS of Story

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ISENHART of Dubuque

JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper

LENSING of Johnson



Iowa General Assembly
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MASCHER of Johnson

H. MILLER of Webster

PRICHARD of Floyd

RIDING of Polk

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

T. TAYLOR of Linn



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Senate File 435

H-1339

- 1 Amend the amendment, H-1297, to Senate File 435,
- 2 as amended, passed, and reprinted by the Senate, as
- 3 follows:
- 4 1. Page 7, line 13, by striking <100,000> and
- 5 inserting <200,000>

RUFF of Clayton

ABDUL-SAMAD of Polk

ANDERSON of Polk

BEARINGER of Fayette

BERRY of Black Hawk

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk

GASKILL of Wapello

HALL of Woodbury

HANSON of Jefferson



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HUNTER of Polk

JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper

KRESSIG of Black Hawk

LUNDBY of Linn

LYKAM of Scott

MASCHER of Johnson

H. MILLER of Webster

MUHLBAUER of Crawford

MURPHY of Dubuque

OLDSON of Polk

OURTH of Warren



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PRICHARD of Floyd

RIDING of Polk

M. SMITH of Marshall

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

THEDE of Scott

THOMAS of Clayton

WOOD of Scott



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Senate File 435

H-1340

- 1 Amend the amendment, H-1297, to Senate File 435,
- 2 as amended, passed, and reprinted by the Senate, as
- 3 follows:
- 4 1. Page 12, line 4, by striking <1,120,000> and
- 5 inserting <1,920,000>

WOOD of Scott

ABDUL-SAMAD of Polk

ANDERSON of Polk

BEARINGER of Fayette

BERRY of Black Hawk

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk

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HANSON of Jefferson

HEDDENS of Story



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ISENHART of Dubuque

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KEARNS of Lee

KELLEY of Jasper

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MASCHER of Johnson

H. MILLER of Webster

MUHLBAUER of Crawford

MURPHY of Dubuque

OLDSON of Polk



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T. OLSON of Linn

OURTH of Warren

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M. SMITH of Marshall

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

T. TAYLOR of Linn

THEDE of Scott

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott



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Senate File 435

H-1341

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 4, after line 9 by inserting:
5 <Sec. _____. WATERSHED IMPROVEMENT FUND.
6 1. There is appropriated from the general fund of
7 the state to the department of agriculture and land
8 stewardship for the fiscal year beginning July 1, 2013,
9 and ending June 30, 2014, the following amount, or
10 so much thereof as is necessary, to be used for the
11 purpose designated:
12 For deposit in the watershed improvement fund
13 created in section 466A.2:
14 \$ 4,000,000>
15 2. By renumbering as necessary.

BEARINGER of Fayette

ABDUL-SAMAD of Polk

ANDERSON of Polk

BERRY of Black Hawk

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk

GASKILL of Wapello



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HALL of Woodbury

HANSON of Jefferson

HEDDENS of Story

HUNTER of Polk

JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper

KRESSIG of Black Hawk

LYKAM of Scott

MASCHER of Johnson

H. MILLER of Webster

MUHLBAUER of Crawford

MURPHY of Dubuque



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OLDSON of Polk

T. OLSON of Linn

OURTH of Warren

PRICHARD of Floyd

RIDING of Polk

RUFF of Clayton

M. SMITH of Marshall

STAED of Linn

STUTSMAN of Johnson

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott

WOOD of Scott



Iowa General Assembly
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Senate File 435

H-1342

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 8, after line 17 by inserting:
5 <DIVISION _____
6 IOWA FINANCE AUTHORITY
7 GENERAL APPROPRIATIONS FOR FY 2013-2014
8 Sec. _____. UNSEWERED COMMUNITY REVOLVING LOAN
9 PROGRAM. There is appropriated from the general fund
10 of the state to the Iowa finance authority for the
11 fiscal year beginning July 1, 2013, and ending June 30,
12 2014, the following amount, or so much thereof as is
13 necessary, to be used for the purposes designated:
14 For deposit in the unsewered community revolving
15 loan fund establishing pursuant to section 16.141
16 for purposes of supporting the unsewered community
17 revolving loan program as provided in that section:
18 \$ 10,000,000>
19 2. By renumbering, redesignating, and correcting
20 internal references as necessary.

THEDE of Scott

ABDUL-SAMAD of Polk

ANDERSON of Polk

BEARINGER of Fayette

BERRY of Black Hawk

DUNKEL of Dubuque

FORBES of Polk

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GASKILL of Wapello

HANSON of Jefferson

HEDDENS of Story

HUNTER of Polk

JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper

KRESSIG of Black Hawk

LYKAM of Scott

MASCHER of Johnson

H. MILLER of Webster

MUHLBAUER of Crawford



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MURPHY of Dubuque

OURTH of Warren

PRICHARD of Floyd

RIDING of Polk

RUFF of Clayton

M. SMITH of Marshall

STAED of Linn

STUTSMAN of Johnson

T. TAYLOR of Linn

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott

WOOD of Scott



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Senate File 435

H-1343

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 13, line 6, by striking <12,000,000> and
5 inserting <20,000,000>

OURTH of Warren

LUNDBY of Linn

ABDUL-SAMAD of Polk

ANDERSON of Polk

BEARINGER of Fayette

BERRY of Black Hawk

COHOON of Des Moines

DAWSON of Woodbury

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk



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KAJTAZOVIC of Black Hawk

KEARNS of Lee

KELLEY of Jasper

KRESSIG of Black Hawk

LENSING of Johnson

LYKAM of Scott



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MASCHER of Johnson

McCARTHY of Polk

H. MILLER of Webster

MUHLBAUER of Crawford

MURPHY of Dubuque

OLDSON of Polk

T. OLSON of Linn

PRICHARD of Floyd

RIDING of Polk

RUFF of Clayton

M. SMITH of Marshall

STAED of Linn

STECKMAN of Cerro Gordo

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STUTSMAN of Johnson

T. TAYLOR of Linn

THEDE of Scott

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott

WOLFE of Clinton

WOOD of Scott



Iowa General Assembly
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Senate File 435

H-1344

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 4, after line 9 by inserting:
5 <DIVISION _____
6 GENERAL FUND
7 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
8 SOIL AND WATER CONSERVATION
9 Sec. _____. SOIL AND WATER CONSERVATION —
10 GENERAL. There is appropriated from the general fund
11 of the state to the department of agriculture and land
12 stewardship for the fiscal year beginning July 1, 2013,
13 and ending June 30, 2014, the following amount, or
14 so much thereof as is necessary, to be used for the
15 purposes designated:
16 1. For use by the department in providing for soil
17 and water conservation administration, the conservation
18 of soil and water resources, or the support of soil and
19 water conservation district commissioners:
20 \$ 6,000,000
21 2. Not more than 5 percent of the moneys
22 appropriated in subsection 1 may be allocated for cost
23 sharing to address complaints filed under section
24 161A.47.
25 3. Of the moneys appropriated in subsection 1, 5
26 percent shall be allocated for financial incentives
27 to establish practices to protect watersheds above
28 publicly owned lakes of the state from soil erosion and
29 sediment as provided in section 161A.73.
30 4. Not more than 30 percent of a soil and water
31 conservation district's allocation of moneys as
32 financial incentives may be provided for the purpose
33 of establishing management practices to control soil
34 erosion on land that is row cropped, including but
35 not limited to no-till planting, ridge-till planting,
36 contouring, and contour strip-cropping as provided in
37 section 161A.73.
38 5. The state soil conservation committee
39 established by section 161A.4 may allocate moneys
40 appropriated in subsection 1 to conduct research and
41 demonstration projects to promote conservation tillage
42 and nonpoint source pollution control practices.
43 6. The allocation of moneys as financial incentives
44 as provided in section 161A.73 may be used in
45 combination with moneys allocated by the department of
46 natural resources.
47 7. Not more than 15 percent of the moneys
48 appropriated in subsection 1 may be used for costs of
49 administration and implementation of soil and water
50 conservation practices.

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1 8. The moneys appropriated in this section shall
2 not be used by the soil conservation division of
3 the department of agriculture and land stewardship
4 to provide administrative support to the watershed
5 improvement review board established in section 466A.3.
6 Sec. _____. NONREVERSION. Notwithstanding section
7 8.33, moneys appropriated in this division that remain
8 unencumbered or unobligated at the close of the fiscal
9 year shall not revert but shall remain available for
10 expenditure for the purposes designated until the close
11 of the fiscal year beginning July 1, 2016.>
12 2. By renumbering as necessary.

MUHLBAUER of Crawford

ABDUL-SAMAD of Polk

ANDERSON of Polk

BEARINGER of Fayette

BERRY of Black Hawk

DUNKEL of Dubuque

FORBES of Polk

GAINES of Polk

GASKILL of Wapello



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HALL of Woodbury

HANSON of Jefferson

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JACOBY of Johnson

KEARNS of Lee

KELLEY of Jasper

KRESSIG of Black Hawk

LUNDBY of Linn

LYKAM of Scott

MASCHER of Johnson

H. MILLER of Webster

MURPHY of Dubuque



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OLDSO of Polk

T. OLSON of Linn

OURTH of Warren

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RIDING of Polk

RUFF of Clayton

M. SMITH of Marshall

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

THOMAS of Clayton

WESSEL-KROESCHELL of Story

WINCKLER of Scott



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WOLFE of Clinton

WOOD of Scott



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Senate File 435

H-1345

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 4, after line 9 by inserting:
5 <Sec. _____. SOIL AND WATER CONSERVATION DISTRICTS.
6 1. There is appropriated from the general fund of
7 the state to the department of agriculture and land
8 stewardship for the fiscal year beginning July 1, 2013,
9 and ending June 30, 2014, the following amount, or
10 so much thereof as is necessary, to be used for the
11 purposes designated:
12 For purposes of supporting soil and water
13 conservation districts in this state as provided in
14 chapter 161A:
15 \$ 1,340,000
16 FTEs 20.00
17 2. The appropriation made in subsection 1 shall be
18 used to fund salaries, support, and maintenance of one
19 full-time field office secretary I position in each
20 soil and water conservation district office that did
21 not support a secretary I position during the fiscal
22 year beginning July 1, 2012, and ending June 30, 2013.>
23 2. By renumbering as necessary.

KELLEY of Jasper

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Iowa General Assembly
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House File 638

H-1346

1 Amend House File 638 as follows:
2 1. Page 13, after line 33 by inserting:
3 <DIVISION _____
4 MULTIMODAL TRANSPORTATION
5 Sec. _____. MULTIMODAL TRANSPORTATION.
6 1. There is appropriated from the general fund
7 of the state to the department of transportation for
8 the following fiscal years, the following amounts, or
9 so much thereof as is necessary, to be used for the
10 purposes designated:
11 For multimodal transportation projects as determined
12 by the transportation commission:
13 a. FY 2013-2014
14 \$ 5,500,000
15 b. FY 2014-2015
16 \$ 5,500,000
17 2. For purposes of section 8.33, unless
18 specifically provided otherwise, moneys appropriated in
19 this section that remain unencumbered or unobligated
20 shall not revert but shall remain available for
21 expenditure for the purposes designated until the close
22 of the fiscal year that ends three years after the end
23 of the fiscal year for which the appropriation was
24 made. However, if the project or projects for which
25 the appropriation was made are completed in an earlier
26 fiscal year, unencumbered or unobligated moneys shall
27 revert at the close of that same fiscal year.>
28 2. Page 13, line 34, by striking <VII> and
29 inserting <VIII>
30 3. Page 22, line 23, by striking <VIII> and
31 inserting <IX>
32 4. By renumbering as necessary.

JACOBY of Johnson

COHOON of Des Moines

LYKAM of Scott

DUNKEL of Dubuque

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WESSEL-KROESCHELL of Story

STAED of Linn

LENSING of Johnson

STUTSMAN of Johnson

ISENHART of Dubuque

KEARNS of Lee

KRESSIG of Black Hawk

HANSON of Jefferson

STECKMAN of Cerro Gordo

WINCKLER of Scott

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MASCHER of Johnson

T. TAYLOR of Linn

MURPHY of Dubuque

GAINES of Polk

KELLEY of Jasper

HUNTER of Polk

FORBES of Polk

WOLFE of Clinton

MUHLBAUER of Crawford

OLDSON of Polk

BERRY of Black Hawk

BEARINGER of Fayette



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RUNNING-MARQUARDT of Linn

KAJTAZOVIC of Black Hawk

THOMAS of Clayton

RUFF of Clayton

H. MILLER of Webster

THEDE of Scott

M. SMITH of Marshall

WOOD of Scott



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Senate File 447

H-1347

- 1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
- 4 1. Page 13, line 42, by striking <6,138,162> and
5 inserting <3,610,683>
- 6 2. Page 13, line 50, by striking <2,444,940> and
7 inserting <1,438,200>
- 8 3. Page 14, line 16, by striking <1,791,304> and
9 inserting <1,053,708>
- 10 4. Page 15, line 1, by striking <2,665,739> and
11 inserting <1,568,082>
- 12 5. Page 15, line 15, by striking <36,641,063> and
13 inserting <21,553,567>
- 14 6. Page 15, line 29, by striking <26,585,860> and
15 inserting <15,638,741>
- 16 7. Page 15, line 33, by striking <49,767,605> and
17 inserting <29,275,062>
- 18 8. Page 15, line 37, by striking <23,058,197> and
19 inserting <13,563,645>
- 20 9. Page 15, line 41, by striking <21,089,713> and
21 inserting <12,405,714>
- 22 10. Page 15, line 45, by striking <8,220,476> and
23 inserting <4,835,574>
- 24 11. Page 15, line 49, by striking <21,455,374> and
25 inserting <12,620,808>
- 26 12. Page 16, line 8, by striking <18,363,430> and
27 inserting <10,802,018>
- 28 13. Page 16, line 12, by striking <25,385,447> and
29 inserting <14,932,616>
- 30 14. Page 16, line 17, by striking <913,828> and
31 inserting <537,546>
- 32 15. Page 16, line 21, by striking <411,749> and
33 inserting <242,206>
- 34 16. Page 16, line 37, by striking <4,319,345> and
35 inserting <2,540,791>
- 36 17. Page 17, line 11, by striking <2,004,393> and
37 inserting <1,179,055>
- 38 18. Page 17, line 30, by striking <1,700,000> and
39 inserting <1,000,000>
- 40 19. Page 17, line 33, by striking <18,971> and
41 inserting <11,160>
- 42 20. Page 17, line 35, by striking <142,699> and
43 inserting <83,941>
- 44 21. Page 17, line 47, by striking <11,599,246> and
45 inserting <6,823,086>
- 46 22. Page 17, line 50, by striking <9,239,861> and
47 inserting <5,435,213>
- 48 23. Page 18, line 3, by striking <5,852,650> and
49 inserting <3,442,735>
- 50 24. Page 18, line 6, by striking <4,671,013> and

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1 inserting <2,747,655>
2 25. Page 18, line 10, by striking <16,469,114> and
3 inserting <9,687,714>
4 26. Page 18, line 13, by striking <11,981,097> and
5 inserting <7,047,704>
6 27. Page 18, line 16, by striking <6,258,987> and
7 inserting <3,681,757>
8 28. Page 18, line 19, by striking <6,688,919> and
9 inserting <3,934,659>
10 29. Page 20, line 24, by striking <851,443> and
11 inserting <500,849>
12 30. Page 21, line 13, by striking <21,982,855> and
13 inserting <12,931,091>
14 31. Page 21, line 18, by striking <25,416,640> and
15 inserting <14,950,965>
16 32. Page 21, line 28, by striking <1,023,260> and
17 inserting <601,918>
18 33. Page 21, line 40, by striking <5,547,986> and
19 inserting <3,263,521>
20 34. Page 22, line 4, by striking <1,848,135> and
21 inserting <1,087,139>
22 35. Page 22, line 31, by striking <3,456,996> and
23 inserting <2,033,527>
24 36. Page 22, line 42, by striking <10,993,402> and
25 inserting <6,466,707>
26 37. Page 22, line 46, by striking <256,993> and
27 inserting <151,173>
28 38. Page 23, line 6, by striking <5,742,477> and
29 inserting <3,377,928>
30 39. Page 23, line 10, by striking <92,686> and
31 inserting <54,521>
32 40. Page 23, line 21, by striking <3,799,973> and
33 inserting <2,235,278>
34 41. Page 23, line 32, by striking <47,205,777> and
35 inserting <27,768,104>
36 42. Page 23, line 42, by striking <237,589> and
37 inserting <139,759>
38 43. Page 23, line 45, by striking <616,692> and
39 inserting <362,760>
40 44. Page 24, line 30, by striking <9,263,307> and
41 inserting <5,449,004>
42 45. Page 25, line 10, by striking <1,102,509> and
43 inserting <648,535>
44 46. Page 25, line 26, by striking <935,089> and
45 inserting <550,053>

WORTHAN of Buena Vista

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Iowa General Assembly
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Senate File 447

H-1348

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 22, after line 20 by inserting:
5 <Sec. _____. APPROPRIATION — AMMUNITION.
6 1. There is appropriated from the general fund of
7 the state to the department of public defense for the
8 fiscal year beginning July 1, 2013, and ending June 30,
9 2014, an amount sufficient, to be used for the purchase
10 of the following:
11 a. 15 million rounds of 7.62 x 51 millimeter
12 ammunition.
13 b. 15 million rounds of 223 Remington ammunition.
14 c. 4 million rounds of 9 x 19 millimeter
15 ammunition.
16 d. 2 million rounds of 45 Automatic Colt Pistol
17 ammunition.
18 e. 4 million rounds of 40 Smith and Wesson
19 ammunition.
20 2. The ammunition shall be purchased by the
21 department of public defense by June 30, 2014.
22 3. The ammunition purchased pursuant to this
23 section shall be stored at Camp Dodge under the
24 direction of the director of the department of public
25 defense.
26 4. The ammunition shall be made available for
27 purchase to the members of the Iowa unorganized militia
28 whether or not activated pursuant to section 29A.65.
29 5. The moneys collected from the sale of the
30 ammunition pursuant to this section shall be deposited
31 on a monthly basis in the general fund of the state.
32 6. The ammunition purchased pursuant to this
33 section shall not be sold and distributed to ammunition
34 retailers in the business of selling ammunition
35 prior to July 1, 2014. The ammunition shall be sold
36 at regular wholesale prices as determined by the
37 director of the department of public defense. The
38 sale and distribution of the ammunition shall occur
39 unless a concurrent resolution is approved by the
40 general assembly stopping sale and distribution of
41 such ammunition. If such a concurrent resolution is
42 approved, the department of public defense shall not
43 sell or distribute the ammunition but shall maintain
44 the ammunition until such time a simple resolution
45 is approved by either the senate or the house of
46 representatives approving the sale and distribution of
47 the ammunition at regular wholesale prices.
48 7. Notwithstanding section 8.33, moneys
49 appropriated in this section that remain unencumbered
50 or unobligated at the close of the fiscal year shall

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1 not revert but shall remain available for expenditure
2 for the purposes designated until the close of the
3 succeeding fiscal year.>

SCHULTZ of Crawford



Iowa General Assembly
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Senate File 435

H-1349

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 7, after line 19 by inserting:
5 <Sec. _____. SOUTHERN IOWA DEVELOPMENT AND
6 CONSERVATION.
7 1. There is appropriated from the open spaces
8 account of the Iowa resources enhancement and
9 protection fund as provided in sections 455A.18 and
10 455A.19 to the department of natural resources for the
11 fiscal year beginning July 1, 2013, and ending June 30,
12 2014, the following amount, or so much thereof as is
13 necessary, to be used for the purposes designated:
14 For deposit in the southern Iowa development and
15 conservation fund created in section 161D.12:
16 \$ 250,000
17 2. The appropriation provided in subsection 1 shall
18 be allotted prior to any other allotment of moneys from
19 the open spaces account as provided in section 455A.19,
20 subsection 1, paragraph "a".
21 3. The moneys appropriated in subsection 1 shall
22 be used for purposes of carrying out the mission
23 of the southern Iowa development and conservation
24 authority created in section 161D.11, including for
25 the planning, development, and implementation of
26 development and conservation activities or measures in
27 member counties.>
28 2. By renumbering, redesignating, and correcting
29 internal references as necessary.

DRAKE of Cass

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Senate File 440

H-1350

- 1 Amend Senate File 440, as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. By striking page 9, line 31, through page 10,
- 4 line 4.
- 5 2. By renumbering as necessary.

M. SMITH of Marshall

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Senate File 440

H-1351

- 1 Amend Senate File 440, as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. By striking page 15, line 1, through page 19,
- 4 line 8.
- 5 2. By renumbering as necessary.

M. SMITH of Marshall



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Senate File 440

H-1352

1 Amend Senate File 440, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 2, after line 19 by inserting:
4 <REGIONAL ADMINISTRATOR STAFF
5 Sec. _____. Section 331.390, subsection 3, paragraph
6 b, Code 2013, is amended to read as follows:
7 b. If the chief executive of the regional
8 administrator or any other regional administrator
9 staff member holds an advanced degree in a field for
10 which a license from this state is required to practice
11 in the field, as a condition of employment the staff
12 member must obtain or maintain a current license
13 in that field. The regional administrator staff
14 shall include one or more coordinators of disability
15 services. A coordinator shall possess a bachelor's
16 or higher level degree in a human services-related
17 or administrative-related field, including but not
18 limited to social work, psychology, nursing, or public
19 or business administration, from an accredited college
20 or university. However, in lieu of a degree in public
21 or business administration, a coordinator may provide
22 documentation of relevant management experience. An
23 action of a coordinator involving a clinical decision
24 shall be made in conjunction with a professional
25 who is trained in the delivery of the mental health
26 or disability service addressed by the clinical
27 decision. The regional administrator chief executive
28 shall determine whether referral to a coordinator of
29 disability services is required for a person seeking to
30 access a service through a local access point of the
31 regional service system.>
32 2. By renumbering as necessary.

M. SMITH of Marshall

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Senate File 447

H-1353

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, after line 23 by inserting:
5 <The office of attorney general may use a portion
6 of the funds appropriated in this lettered paragraph
7 to employ an agent of the division of criminal
8 investigation of the department of public safety to
9 investigate voter fraud.>

M. SMITH of Marshall



Iowa General Assembly
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Senate File 386

H-1354

- 1 Amend the amendment, H-1322, to Senate File 386, as
2 passed by the Senate, as follows:
3 1. Page 1, after line 2 by inserting:
4 <____. Page 5, after line 7 by inserting:
5 <Sec. _____. Section 321J.2, subsection 3, paragraph
6 c, unnumbered paragraph 1, Code 2013, is amended to
7 read as follows:
8 Assessment of a fine of one thousand two hundred
9 fifty dollars. However, ~~in the discretion of the~~
10 ~~court,~~ if no personal or property injury has resulted
11 from the defendant's actions, the court ~~may~~ shall waive
12 no less than four hundred fifty dollars and up to ~~six~~
13 ~~hundred twenty-five dollars one-half of the amount~~
14 of the fine when the defendant presents to the court
15 at the end of the minimum period of ineligibility a
16 temporary restricted license issued pursuant to section
17 321J.20.>>
18 2. Page 1, line 24, after <treatment,> by inserting
19 <and to attend groups whose purpose is to eliminate or
20 reduce alcohol or other drug use>
21 3. Page 3, line 7, after <treatment> by inserting
22 <and to attend groups whose purpose is to eliminate or
23 reduce alcohol or other drug use>
24 4. Page 3, after line 14 by inserting:
25 <____. Title page, lines 7 and 8, by striking <for
26 the issuance of temporary restricted licenses for> and
27 inserting <concerning>>
28 5. By renumbering as necessary.

R. OLSON of Polk

H1322.1865 (1) 85

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Iowa General Assembly
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Senate File 447

H-1355

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 7, after line 11 by inserting:

5 <___. The department of corrections, in cooperation
6 with the attorney general's office, shall submit a
7 report to the co-chairpersons and ranking members of
8 the joint appropriations subcommittee on the justice
9 system, and the legislative agency, by January 15,
10 2014. The report shall detail the results of the
11 central pharmacy pilot project that utilizes the Iowa
12 prescription drug corporation's voucher program for
13 indigent offenders. The report shall include but
14 is not limited to the number of offenders annually
15 served by the pilot project, funding sources, and the
16 recidivism rates of offenders in the pilot project.>

17 2. Page 19, after line 31 by inserting:

18 <___. The department of corrections, in cooperation
19 with the attorney general's office, shall submit a
20 report to the co-chairpersons and ranking members of
21 the joint appropriations subcommittee on the justice
22 system, and the legislative agency, by January 15,
23 2015. The report shall detail the results of the
24 central pharmacy pilot project that utilizes the Iowa
25 prescription drug corporation's voucher program for
26 indigent offenders. The report shall include but shall
27 not be limited to the number of offenders annually
28 served by the pilot project, funding sources, and the
29 recidivism rates of offenders in the pilot project.>

WORTHAN of Buena Vista

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House File 602

H-1356

1 Amend the Senate amendment, H-1283, to House File
2 602, as passed by the House, as follows:
3 1. Page 1, by striking lines 3 through 5 and
4 inserting:
5 <____. By striking page 5, line 2, through page 8,
6 line 30, and inserting:
7 <Sec. _____. ROAD USE TAX FUND. There is
8 appropriated from the road use tax fund created in
9 section 312.1 to the department of transportation for
10 the fiscal year beginning July 1, 2014, and ending June
11 30, 2015, the following amounts, or so much thereof as
12 is necessary, to be used for the purposes designated:
13 1. For the payment of costs associated with the
14 production of driver's licenses, as defined in section
15 321.1, subsection 20A:
16 \$ 1,938,000
17 Notwithstanding section 8.33, moneys appropriated in
18 this subsection that remain unencumbered or unobligated
19 at the close of the fiscal year shall not revert but
20 shall remain available for expenditure for the purposes
21 specified in this subsection until the close of the
22 succeeding fiscal year.
23 2. For salaries, support, maintenance, and
24 miscellaneous purposes:
25 a. Operations:
26 \$ 3,192,480
27 b. Planning:
28 \$ 207,000
29 c. Motor vehicles:
30 \$ 16,960,500
31 d. Performance and technology:
32 \$ 230,020
33 3. For payments to the department of administrative
34 services for utility services:
35 \$ 107,500
36 4. Unemployment compensation:
37 \$ 3,500
38 5. For payments to the department of administrative
39 services for paying workers' compensation claims under
40 chapter 85 on behalf of employees of the department of
41 transportation:
42 \$ 57,000
43 6. For payment to the general fund of the state for
44 indirect cost recoveries:
45 \$ 39,000
46 7. For reimbursement to the auditor of state for
47 audit expenses as provided in section 11.5B:
48 \$ 33,660
49 8. For automation, telecommunications, and related
50 costs associated with the county issuance of driver's

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dea/tm

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1 licenses and vehicle registrations and titles:
2 \$ 703,000
3 9. For transfer to the department of public safety
4 for operating a system providing toll-free telephone
5 road and weather conditions information:
6 \$ 50,000
7 10. For costs associated with the participation in
8 the Mississippi river parkway commission:
9 \$ 20,000
10 11. For motor vehicle division field facility
11 maintenance projects at various locations:
12 \$ 100,000
13 For purposes of section 8.33, unless specifically
14 provided otherwise, moneys appropriated in subsection
15 11 that remain unencumbered or unobligated shall not
16 revert but shall remain available for expenditure for
17 the purposes designated until the close of the fiscal
18 year that ends three years after the end of the fiscal
19 year for which the appropriation was made. However, if
20 the projects for which the appropriation was made are
21 completed in an earlier fiscal year, unencumbered or
22 unobligated moneys shall revert at the close of that
23 same fiscal year.
24 Sec. _____. PRIMARY ROAD FUND. There is appropriated
25 from the primary road fund created in section 313.3 to
26 the department of transportation for the fiscal year
27 beginning July 1, 2014, and ending June 30, 2015, the
28 following amounts, or so much thereof as is necessary,
29 to be used for the purposes designated:
30 1. For salaries, support, maintenance,
31 miscellaneous purposes, and for not more than the
32 following full-time equivalent positions:
33 a. Operations:
34 \$ 19,612,953
35 FTEs 266.00
36 b. Planning:
37 \$ 3,932,727
38 FTEs 102.00
39 c. Highways:
40 \$116,015,648
41 FTEs 2,057.00
42 d. Motor vehicles:
43 \$ 706,770
44 FTEs 410.00
45 e. Performance and technology:
46 \$ 1,412,980
47 FTEs 35.00
48 2. For payments to the department of administrative
49 services for utility services:
50 \$ 660,500

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dea/tm

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1 3. Unemployment compensation:
2 \$ 69,000
3 4. For payments to the department of administrative
4 services for paying workers' compensation claims under
5 chapter 85 on behalf of the employees of the department
6 of transportation:
7 \$ 1,371,500
8 5. For disposal of hazardous wastes from field
9 locations and the central complex:
10 \$ 400,000
11 6. For payment to the general fund of the state for
12 indirect cost recoveries:
13 \$ 286,000
14 7. For reimbursement to the auditor of state for
15 audit expenses as provided in section 11.5B:
16 \$ 207,591
17 8. For costs associated with producing
18 transportation maps:
19 \$ 80,000
20 9. For inventory and equipment replacement:
21 \$ 2,683,000
22 10. For utility improvements at various locations:
23 \$ 200,000
24 11. For roofing projects at various locations:
25 \$ 250,000
26 12. For heating, cooling, and exhaust system
27 improvements at various locations:
28 \$ 250,000
29 13. For deferred maintenance projects at field
30 facilities throughout the state:
31 \$ 750,000
32 14. For wastewater treatment improvements at
33 various locations:
34 \$ 500,000
35 15. For replacement of the Des Moines north garage:
36 \$ 3,176,500
37 For purposes of section 8.33, unless specifically
38 provided otherwise, moneys appropriated in subsections
39 10 through 15 that remain unencumbered or unobligated
40 shall not revert but shall remain available for
41 expenditure for the purposes designated until the close
42 of the fiscal year that ends three years after the end
43 of the fiscal year for which the appropriation was
44 made. However, if the project or projects for which
45 such appropriation was made are completed in an earlier
46 fiscal year, unencumbered or unobligated moneys shall
47 revert at the close of that same fiscal year.>>
48 2. By renumbering as necessary.

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dea/tm

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HUSEMAN of Cherokee



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Senate File 396

H-1357

- 1 Amend Senate File 396, as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. Page 12, by striking lines 12 through 23.
- 4 2. By renumbering as necessary.

HAGENOW of Polk



Iowa General Assembly
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Senate File 371

H-1358

1 Amend Senate File 371, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 2, lines 4 and 5, by striking <corporation
4 which is exempt from taxation under section 501(c)(3)>
5 and inserting <entity which is exempt from federal
6 income taxation pursuant to section 501(c)>

BYRNES of Mitchell



Iowa General Assembly
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Senate File 435

H-1359

1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 24, after line 39 by inserting:
5 <Sec. _____. Section 6A.1, Code 2013, is amended to
6 read as follows:

7 **6A.1 Exercise of power by state.**

8 1. Proceedings may be instituted and maintained by
9 the state of Iowa, or for the use and benefit thereof,
10 for the condemnation of such private property as may be
11 necessary for any public improvement which the general
12 assembly has authorized to be undertaken by the state,
13 and for which an available appropriation has been made.
14 The executive council shall institute and maintain such
15 proceedings in case authority to so do be not otherwise
16 delegated.

17 2. *a.* As used in this subsection, "*state moneys*"
18 means moneys appropriated by the general assembly,
19 including but not limited to any such moneys which are
20 available to a state agency for any purpose.

21 *b.* Notwithstanding any provision of law to the
22 contrary, state moneys and state employees shall not be
23 used for the construction of a lake, including but not
24 limited to the acquisition of land for the lake, if all
25 of the following apply:

26 (1) The lake is to be used for boating, fishing,
27 swimming, or other recreational activity.

28 (2) The land is to be condemned under this chapter
29 and chapter 6B.

30 *c.* Paragraph "*b*" does not apply if the owner of
31 land consents to the condemnation.>

32 2. By renumbering, redesignating, and correcting
33 internal references as necessary.

KAUFMANN of Cedar

R. OLSON of Polk

JACOBY of Johnson

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Senate File 447

H-1360

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 3, line 9, by striking <31,277,482> and
5 inserting <32,920,521>
6 2. Page 3, after line 9 by inserting:
7 <Of the amount appropriated in this lettered
8 paragraph and as a condition of the appropriation,
9 \$1,643,039 shall be used for the operation of the
10 Luster Heights prison camp.>

RUFF of Clayton

LUNDBY of Linn

THOMAS of Clayton

T. TAYLOR of Linn

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jm/jp

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Senate File 447

H-1361

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 29, by striking lines 20 through 35 and
5 inserting <Notwithstanding section 8.33, or any other
6 provision of law to the contrary, the unencumbered
7 or unobligated balance of the cigarette fire safety
8 standard fund at the close of the fiscal year beginning
9 July 1, 2012, shall not revert but shall remain
10 available for expenditure for purposes of the regional
11 emergency response training centers, on an equal basis,
12 until the close of the succeeding fiscal year.>
13 2. Page 29, after line 43 by inserting:
14 <3. The section of this division relating to
15 reversion of moneys in the cigarette fire safety
16 standard fund.>

WOOD of Scott

KRESSIG of Black Hawk

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Senate File 447

H-1362

- 1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 33, after line 6 by inserting:
5 <Sec. _____. Section 29C.8, subsection 3, Code 2013,
6 is amended by adding the following new paragraph:
7 NEW PARAGRAPH. *i.* Provide that no less than fifty
8 percent of moneys received by the department through
9 the federal emergency management performance grant
10 program be distributed to local emergency management
11 agencies.>
12 2. By renumbering as necessary.

HALL of Woodbury

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Senate File 447

H-1363

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, line 22, by striking <7,221,367> and
5 inserting <7,792,930>

ANDERSON of Polk



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Senate File 447

H-1364

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, line 34, by striking <rape and sexual
5 assault> and inserting <sexual abuse>
6 2. Page 1, after line 43 by inserting:
7 <Notwithstanding section 8.33, moneys appropriated
8 in this lettered paragraph that remain unencumbered
9 or unobligated at the close of the fiscal year shall
10 not revert but shall remain available for expenditure
11 for the purposes designated until the close of the
12 succeeding fiscal year.>

ANDERSON of Polk

H1329.1860 (3) 85

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Senate File 447

H-1365

1 Amend the amendment, H-1329, to Senate File 447,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, line 30, by striking <2,876,400> and
5 inserting <8,876,400>
6 2. Page 1, after line 34 by inserting:
7 <Up to \$2,000,000 of the amount appropriated in this
8 lettered paragraph shall be used to provide grants to
9 care providers providing services to crime victims of
10 domestic abuse, or to crime victims of rape and sexual
11 assault, for the purpose of ensuring an orderly and
12 efficient transition of crime victim services to the
13 new regional reorganization plan, with priority given
14 to care providers that received a grant during the
15 previous fiscal year but did not receive a grant under
16 the new regional reorganization plan.>

WOLFE of Clinton

DAWSON of Woodbury

ANDERSON of Polk

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jm/jp

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Senate File 435

H-1366

- 1 Amend the amendment, H-1297, to Senate File 435,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 13, line 22, by striking <14,944,129> and
5 inserting <8,790,664>
6 2. Page 13, line 29, by striking <202,300> and
7 inserting <119,000>
8 3. Page 14, line 3, by striking <259,689> and
9 inserting <152,758>
10 4. Page 14, line 15, by striking <425,000> and
11 inserting <250,000>
12 5. Page 14, line 35, by striking <160,817> and
13 inserting <94,598>
14 6. Page 14, line 50, by striking <63,750> and
15 inserting <37,500>
16 7. Page 15, line 23, by striking <21,250> and
17 inserting <12,500>
18 8. Page 15, line 40, by striking <110,500> and
19 inserting <65,000>
20 9. Page 16, line 27, by striking <10,851,695> and
21 inserting <6,383,350>
22 10. Page 17, line 11, by striking <34,916,499> and
23 inserting <20,539,117>
24 11. Page 17, line 40, by striking <2,937,457> and
25 inserting <1,727,916>
26 12. Page 18, line 2, by striking <85,000> and
27 inserting <50,000>
28 13. Page 18, line 13, by striking <170,000> and
29 inserting <100,000>
30 14. Page 18, line 24, by striking <1,700,000> and
31 inserting <1,000,000>
32 15. Page 18, line 44, by striking <85,000> and
33 inserting <50,000>
34 16. Page 19, line 15, by striking <2,964,491> and
35 inserting <1,743,818>
36 17. Page 20, line 15, by striking <850,000> and
37 inserting <500,000>
38 18. Page 20, line 33, by striking <765,000> and
39 inserting <450,000>
40 19. Page 20, line 44, by striking <531,250> and
41 inserting <312,500>
42 20. Page 20, line 50, by striking <\$340,000> and
43 inserting <\$200,000>
44 21. Page 21, line 9, by striking <2,167,500> and
45 inserting <1,275,000>
46 22. Page 21, line 16, by striking <850,000> and
47 inserting <500,000>
48 23. Page 21, line 26, by striking <5,652,500> and
49 inserting <3,325,000>
50 24. Page 22, line 8, by striking <\$42,500> and

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1 inserting <\$25,000>
2 25. Page 22, line 21, by striking <1,317,500> and
3 inserting <775,000>
4 26. Page 22, line 25, by striking <446,250> and
5 inserting <262,500>
6 27. Page 22, line 27, by striking <\$334,688> and
7 inserting <\$196,875>
8 28. Page 22, line 33, by striking <\$111,562> and
9 inserting <\$65,625>
10 29. Page 22, line 44, by striking <3,740,000> and
11 inserting <2,200,000>
12 30. Page 23, line 8, by striking <85,000> and
13 inserting <50,000>
14 31. Page 23, line 12, by striking <3,918,500> and
15 inserting <2,305,000>
16 32. Page 23, line 18, by striking <165,750> and
17 inserting <97,500>
18 33. Page 23, line 22, by striking <2,511,750> and
19 inserting <1,477,500>
20 34. Page 23, line 27, by striking <425,000> and
21 inserting <250,000>
22 35. Page 23, line 31, by striking <952,000> and
23 inserting <560,000>
24 36. Page 23, line 37, by striking <361,250> and
25 inserting <212,500>
26 37. Page 23, line 45, by striking <420,750> and
27 inserting <247,500>
28 38. Page 24, line 2, by striking <170,000> and
29 inserting <100,000>
30 39. Page 24, line 8, by striking <170,000> and
31 inserting <100,000>
32 40. Page 24, line 33, by striking <10,200,000> and
33 inserting <6,000,000>

DRAKE of Cass



Iowa General Assembly
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Senate Amendment to
House File 355

H-1367

- 1 Amend House File 355, as passed by the House, as
2 follows:
3 1. Page 1, line 14, after <department.> by
4 inserting <An applicant shall not be eligible for
5 electronic renewal of a driver's license if the most
6 recent previous renewal of the applicant's driver's
7 license occurred electronically.>
8 2. Page 1, after line 19 by inserting:
9 <Sec. _____. 2013 Iowa Acts, Senate File 224, if
10 enacted, is amended by adding the following new
11 section:
12 SEC. _____. TRANSITION FROM FIVE-YEAR TO EIGHT-YEAR
13 RENEWAL PERIODS. To implement section 321.190,
14 subsection 1, paragraph "d", as amended in this Act,
15 and section 321.196, subsection 1, as amended in this
16 Act, the department of transportation may provide for a
17 transition from five-year to eight-year renewal periods
18 for driver's licenses and nonoperator's identification
19 cards. During the transition, the department may issue
20 driver's licenses and nonoperator's identification
21 cards valid for periods of five, six, seven, or eight
22 years to equalize renewal periods and applicants over
23 succeeding years.>
24 3. Title page, line 1, after <to> by inserting
25 <driver's licenses, including>
26 4. Title page, line 2, after <date> by inserting
27 <and transition>
28 5. By renumbering as necessary.

HF355.1868.S (1) 85

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Senate Amendment to
House File 487

H-1368

- 1 Amend House File 487, as amended, passed, and
- 2 reprinted by the House, as follows:
- 3 1. By striking page 1, line 25, through page 2,
- 4 line 26.
- 5 2. Title page, by striking lines 1 through 3 and
- 6 inserting <An Act relating to a manufactured or mobile
- 7 home retailer's application to a county treasurer
- 8 for a certificate of title for a used mobile home or
- 9 manufactured home.>
- 10 3. By renumbering as necessary.

HF487.1880.S (1) 85

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House File 642 - Introduced

HOUSE FILE 642
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 481)
(SUCCESSOR TO HF 5)

A BILL FOR

1 An Act requiring the county commissioner of elections to
2 provide notice following receipt of a motion adopted by a
3 local government requesting a ballot proposition concerning
4 the imposition of the local sales and services tax.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 1083HZ (1) 85
md/sc



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H.F. 642

1 Section 1. Section 423B.1, subsection 4, paragraph b, Code
2 2013, is amended to read as follows:
3 b. The question of the imposition of a local sales and
4 services tax shall be submitted to the registered voters
5 of the incorporated and unincorporated areas of the county
6 upon receipt by the county commissioner of elections of the
7 motion or motions, requesting such submission, adopted by the
8 governing body or bodies of the city or cities located within
9 the county or of the county, for the unincorporated areas of
10 the county, representing at least one half of the population of
11 the county. Upon adoption of such motion, the governing body
12 of the city or of the county, for the unincorporated areas,
13 ~~shall submit the motion to the county commissioner of elections~~
14 ~~and in the case of the governing body of the city shall notify~~
15 ~~the board of supervisors of the adoption of the motion.~~
16 Within fifteen days of receiving such a motion submitted by
17 a city located within the county or by the county for the
18 unincorporated areas of the county, the county commissioner
19 of elections shall send written notice to all other cities
20 located in whole or in part within the county and to the board
21 of supervisors if the motion is submitted by a city. The
22 notice shall name the city that submitted the motion or the
23 county that submitted the motion for the unincorporated areas
24 of the county, the date the motion was adopted by the governing
25 body of the city or county, the population of the city or
26 unincorporated areas represented by the governing body that
27 submitted the motion, the names of all other jurisdictions from
28 which the commissioner of elections holds valid motions, the
29 populations of such other jurisdictions, the total population
30 of the county, and a description of the approval procedures
31 and population requirements for submission of the question to
32 the registered voters of the county. The county commissioner
33 of elections shall keep a file on all the motions received
34 and, upon reaching the population requirements, shall publish
35 notice of the ballot proposition concerning the imposition of

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H.F. 642

1 the local sales and services tax. A motion ceases to be valid
2 at the time of the holding of the regular election for the
3 election of members of the governing body which adopted the
4 motion. The county commissioner of elections shall eliminate
5 from the file any motion that ceases to be valid. The manner
6 provided under this paragraph for the submission of the
7 question of imposition of a local sales and services tax is an
8 alternative to the manner provided in paragraph "a".

9 EXPLANATION

10 Code section 423B.1 governs the procedures for approval
11 and imposition of a local option sales and services tax. The
12 question of the imposition of a local sales and services tax is
13 to be submitted to the registered voters of the incorporated
14 and unincorporated areas of the county upon receipt by the
15 county commissioner of elections of the motion or motions,
16 requesting such submission, adopted by the governing body or
17 bodies of the city or cities located within the county or
18 of the county for the unincorporated areas of the county,
19 representing at least one-half of the population of the county.

20 When a motion is adopted by the governing body of the
21 city or by the board of supervisors of the county for the
22 unincorporated areas, that governing body must submit the
23 motion to the county commissioner of elections. This bill
24 requires that within 15 days of receiving such a motion, the
25 county commissioner of elections must send written notice to
26 all other cities located in whole or in part within the county
27 and to the board of supervisors if the motion is submitted by
28 a city. The bill requires the notice to name the city that
29 submitted the motion or the county that submitted the motion
30 for the unincorporated areas of the county, the date the motion
31 was adopted by the city council or the board of supervisors,
32 as applicable, the population of the jurisdiction or area that
33 submitted the motion, the names of all other jurisdictions from
34 which the commissioner of elections holds valid motions, the
35 populations of such other jurisdictions, the population of

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H.F. 642

1 the county, and a description of the approval procedures and
2 population requirements for submission of the question to the
3 registered voters of the county.



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House File 643 - Introduced

HOUSE FILE 643
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 231)

A BILL FOR

1 An Act relating to the taxation of rate-regulated water
2 utilities by establishing a rate-regulated water utility
3 replacement tax, imposing a statewide rate-regulated water
4 utility property tax, providing for the administration of
5 the replacement tax and statewide property tax, providing
6 penalties, and including effective date and retroactive
7 applicability provisions.
8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 1427HV (2) 85
md/sc



Iowa General Assembly
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H.F. 643

1 Section 1. Section 257.3, subsection 1, paragraph c, Code
2 2013, is amended to read as follows:

3 c. Replacement taxes under chapter 437A or chapter 437B
4 shall be regarded as property taxes for purposes of this
5 chapter.

6 Sec. 2. Section 331.604, subsection 4, Code 2013, is amended
7 to read as follows:

8 4. A county shall not be required to pay a fee to the
9 recorder for filing or recording instruments. However, a
10 county treasurer is required to pay recording fees pursuant to
11 ~~section~~ sections 437A.11 and 437B.7.

12 Sec. 3. Section 421.10, Code 2013, is amended to read as
13 follows:

14 **421.10 Appeal period — applicability.**

15 The appeal period for revision of assessment of tax,
16 interest, and penalties set out under section 422.28, 423.37,
17 437A.9, 437A.22, 437B.5, 437B.18, 452A.64, 453A.29, or 453A.46
18 applies to appeals to notices from the department denying
19 changes in filing methods, denying refund claims, and denying
20 portions of refund claims for the tax covered by that section,
21 and notices of any department action directed to a specific
22 taxpayer, other than licensing, which involves a calculation.

23 Sec. 4. Section 427A.1, subsection 1, paragraph h, Code
24 2013, is amended to read as follows:

25 h. Property assessed by the department of revenue pursuant
26 to sections 428.24 to 428.29, or chapters 433, 434, 437, 437A,
27 437B, and 438.

28 Sec. 5. Section 427B.17, subsection 5, unnumbered paragraph
29 1, Code 2013, is amended to read as follows:

30 This section shall not apply to property assessed by the
31 department of revenue pursuant to sections 428.24 to 428.29, or
32 chapters 433, 434, 437, 437A, 437B, and 438, and such property
33 shall not receive the benefits of this section.

34 Sec. 6. Section 428.24, Code 2013, is amended to read as
35 follows:

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H.F. 643

1 **428.24 Public utility plants.**

2 The lands, buildings, machinery, and mains belonging to
3 individuals or corporations operating waterworks, other than
4 waterworks taxed under chapter 437B, or gasworks or pipelines,
5 except those natural gas pipelines permitted pursuant to
6 chapter 479, shall be listed and assessed by the department of
7 revenue. In the making of assessments of waterworks plants,
8 the value of any interest in the property assessed, of the
9 municipal corporation where it is situated, shall be deducted,
10 whether the interest is evidenced by stock, bonds, contracts,
11 or otherwise.

12 Sec. 7. Section 428.26, Code 2013, is amended to read as
13 follows:

14 **428.26 Personal property.**

15 1. All the personal property of such individuals and
16 corporations used or purchased by them for the purposes of such
17 gas or waterworks, other than natural gas pipelines permitted
18 pursuant to chapter 479 and other than waterworks taxed under
19 chapter 437B, shall be listed and assessed by the department
20 of revenue.

21 2. In the making of any such assessment of waterworks
22 plants, the value of any interest in the property so assessed,
23 of the municipal corporation in which the waterworks is
24 situated, shall be deducted, whether such interest be evidenced
25 by stock, bonds, contracts, or otherwise.

26 Sec. 8. Section 428.28, Code 2013, is amended to read as
27 follows:

28 **428.28 Annual report by utility.**

29 1. Every individual, partnership, corporation, or
30 association operating for profit, waterworks, other than
31 waterworks taxed under chapter 437B, or gasworks or pipelines
32 other than natural gas pipelines permitted pursuant to
33 chapter 479, annually on or before May 1 of each calendar
34 year, shall make a report on blanks to be provided by the
35 department of revenue of all of the property owned by such



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1 individual, partnership, corporation, or association within the
2 incorporated limits of any city in the state, and give such
3 other information as the director of revenue shall require.

4 2. Every individual, partnership, corporation, or
5 association which operates a public utility on a nonprofit
6 basis other than a utility subject to tax under chapter 437A
7 or chapter 437B, as defined in section 428.24 shall annually,
8 on or before May 1 of each calendar year, make a report on
9 blanks to be provided by the department of revenue of all of
10 the property owned by the individual, partnership, corporation,
11 or association within the incorporated limits of any city in
12 the state, and give other information the director of revenue
13 requires.

14 Sec. 9. Section 437A.15, subsection 7, paragraph b, Code
15 2013, is amended to read as follows:

16 b. The task force shall study the effects of the replacement
17 ~~tax~~ taxes under this chapter and chapter 437B on local taxing
18 authorities, local taxing districts, consumers, and taxpayers
19 through January 1, ~~2013~~ 2016. If the task force recommends
20 modifications to the replacement tax that will further the
21 purposes of tax neutrality for local taxing authorities, local
22 taxing districts, taxpayers, and consumers, consistent with the
23 stated purposes of this chapter, the department of management
24 shall transmit those recommendations to the general assembly.

25 Sec. 10. NEW SECTION. 437B.1 **Purposes.**

26 The purposes of this chapter are to replace property taxes
27 imposed on rate-regulated water utilities with a system of
28 taxation which will remove fluctuations in property taxes
29 by imposing a system of taxation based on the delivery of
30 water, to preserve revenue neutrality and debt capacity for
31 local governments and taxpayers, to preserve neutrality in the
32 allocation and cost impact of any replacement tax among and
33 upon consumers of rate-regulated water utilities in this state,
34 and to provide a system of taxation which reduces existing
35 administrative burdens on state government.

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1 Sec. 11. NEW SECTION. **437B.2 Definitions.**

2 As used in this chapter, unless the context otherwise
3 requires:

4 1. "*Centrally assessed property tax*" means property tax
5 imposed with respect to the value of property determined by the
6 director pursuant to sections 428.24 to 428.29, Code 2013, and
7 allocated to water service.

8 2. "*Consumer*" means an end user of water used or consumed
9 within the service area of a water utility. "*Consumer*" includes
10 any master-metered facility even though the water delivered
11 to such facility may ultimately be used by another person. A
12 person to whom water is delivered by a master-metered facility
13 is not a consumer. A "*master-metered facility*" means any
14 multi-occupancy premises where units are separately rented or
15 owned and where individual metering is impractical, where the
16 facility is designated for elderly or handicapped persons and
17 utility costs constitute part of the operating cost and are not
18 apportioned to individual units, or where submetering or resale
19 of service was permitted prior to 1966.

20 3. "*Delivery*" means the physical transfer of water,
21 excluding nonrevenue water, to a consumer for sale. Physical
22 transfer to a consumer occurs when transportation of water ends
23 and such water becomes available for use or consumption by a
24 consumer.

25 4. "*Director*" means the director of revenue.

26 5. "*Lease*" means a contract between a lessor and lessee
27 pursuant to which the lessee obtains a present possessory
28 interest in tangible property without obtaining legal title in
29 such property. A contract to deliver water using operating
30 property within this state is not a lease. "*Capital lease*"
31 means a lease classified as a capital lease under generally
32 accepted accounting principles.

33 6. "*Local taxing authority*" means a city, county, community
34 college, school district, or other taxing authority located in
35 this state and authorized to certify a levy on property located

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1 within such authority for the payment of bonds and interest or
2 other obligations of such authority.

3 7. "*Local taxing district*" means a geographic area with a
4 common consolidated property tax rate.

5 8. a. "*Major addition*" means any acquisition on or after
6 January 1, 2012, by a taxpayer, by transfer of ownership,
7 self-construction, or capital lease of any interest in any of
8 the following:

9 (1) A building in this state where the acquisition cost of
10 all interests acquired exceeds ten million dollars.

11 (2) A water treatment plant where the acquisition cost
12 of all interests acquired exceeds ten million dollars. For
13 purposes of this paragraph, "*water treatment plant*" means
14 buildings and equipment used in that portion of the potable
15 water supply system which in some way alters the physical,
16 chemical, or bacteriological quality of the water.

17 (3) Water utility operating property within a local taxing
18 district where the acquisition cost of all interests acquired
19 exceeds one million dollars.

20 (4) Any water utility property in this state acquired by a
21 person not previously subject to taxation under this chapter
22 pursuant to section 437B.12.

23 b. For purposes of this chapter, the acquisition cost of
24 an asset acquired by capital lease is its capitalized value
25 determined under generally accepted accounting principles.

26 9. "*Nonrevenue water*" means the difference between the total
27 number of gallons of water carried through the water utility's
28 distribution system and the number of gallons of water
29 delivered to consumers using the water utility's distribution
30 system.

31 10. "*Operating property*" means all property owned by or
32 leased to a water utility, not otherwise taxed separately,
33 which is necessary to and without which the company could not
34 perform the activities of a water utility.

35 11. "*Replacement tax*" means the excise tax imposed on the



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1 delivery of water under section 437B.3.

2 12. "*Service area*" means the geographical area within this
3 state to which the water utility delivers water and related
4 services. A water utility's service area shall be that
5 area described in the water utility's tariff filed with the
6 utilities board.

7 12A. "*Taxable value*" means as defined in section 437B.15,
8 subsection 2, paragraph "e".

9 13. "*Taxpayer*" means a water utility or other person subject
10 to the replacement tax imposed under section 437B.3.

11 14. "*Tax year*" means a calendar year beginning January 1 and
12 ending December 31.

13 15. "*Utilities board*" means the utilities board created in
14 section 474.1.

15 16. "*Water utility*" or "*rate-regulated water utility*" means a
16 person engaged primarily in the production, delivery, service,
17 or sale of water in a service area, whether formed or organized
18 under the laws of this state or elsewhere, and subject to the
19 rate and service regulation of the utilities board pursuant to
20 chapter 476. "*Water utility*" does not include a cooperative,
21 municipal utility, or other entity engaged primarily in such
22 activities that is not under the jurisdiction of the utilities
23 board.

24 Sec. 12. NEW SECTION. 437B.3 Replacement tax imposed on
25 delivery of water.

26 1. A replacement delivery tax is imposed on each water
27 utility that delivers water to a consumer within the water
28 utility's service area. The replacement delivery tax imposed
29 by this section is equal to the number of gallons of water
30 delivered to consumers in the water utility's service area by
31 the taxpayer during the tax year multiplied by the replacement
32 delivery tax rate in effect for the service area.

33 2. The replacement delivery tax rate for each service area
34 shall be calculated by the director as follows:

35 a. The director shall determine the centrally assessed

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1 property tax liability allocated to water delivery for those
2 water utilities operating within the service area for the
3 assessment year 2011 based on property tax amounts due and
4 payable as the result of that assessment year.

5 **b.** The director shall determine the number of gallons of
6 water delivered to consumers in the service area which would
7 have been subject to taxation under this section in calendar
8 year 2011, had such section been in effect for calendar year
9 2011.

10 **c.** The director shall determine a replacement delivery tax
11 rate for each service area by dividing the centrally assessed
12 property tax liability, as determined in paragraph "a", by the
13 number of gallons of water delivered, as specified in paragraph
14 "b".

15 3. **a.** If for any tax year after calendar year 2012, the
16 total number of gallons of water required to be reported by
17 a water utility pursuant to section 437B.4, subsection 1,
18 paragraph "a", increases or decreases by more than the threshold
19 percentage from the average of the base year amounts for that
20 water utility for the immediately preceding five calendar
21 years, the replacement tax rate imposed under subsection 1 for
22 that tax year shall be recalculated by the director for that
23 water utility so that the total of the tentative replacement
24 delivery taxes required to be reported pursuant to section
25 437B.4, subsection 1, paragraph "b", for that water utility
26 with respect to the tax imposed under subsection 1, shall be
27 as follows:

28 (1) If the number of gallons of water required to be
29 reported increased by more than the threshold percentage, one
30 hundred two percent of such taxes required to be reported by
31 the water utility for that water utility for the immediately
32 preceding tax year.

33 (2) If the number of gallons of water required to be
34 reported decreased by more than the threshold percentage,
35 ninety-eight percent of such taxes required to be reported by

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1 the water utility for that water utility for the immediately
2 preceding tax year.

3 **b.** For purposes of paragraph "a", subparagraphs (1) and
4 (2), in computing the tax rate under subsection 1, for tax year
5 2013, the director shall use the centrally assessed property
6 tax liability allocated to water sales computed pursuant to
7 subsection 2, paragraph "a", or the water utility's centrally
8 assessed property tax liability for the assessment year 2010,
9 whichever is greater, in lieu of the taxes required to be
10 reported for that water utility for the immediately preceding
11 tax year. In addition, notwithstanding the provisions of this
12 section to the contrary, for tax years 2013, 2014, and 2015,
13 if the total amount of replacement delivery taxes imposed on
14 the water utility in any of those tax years is less than the
15 utility's centrally assessed property tax liability for the
16 assessment year 2010, the replacement tax rate imposed under
17 subsection 1 for that tax year shall be recalculated by the
18 director so that the total amount of replacement delivery taxes
19 imposed on the water utility for such tax year equals the water
20 utility's centrally assessed property tax liability for the
21 assessment year 2010.

22 **c.** For purposes of this section, "*base year amount*" means
23 for calendar years prior to tax year 2013, the number of
24 gallons of water delivered to consumers by the water utility
25 which would have been subject to taxation under this section
26 had this section been in effect for such calendar year, and for
27 tax years after calendar year 2012, the number of gallons of
28 water required to be reported by the water utility pursuant to
29 section 437B.4, subsection 1.

30 **d.** The threshold percentage shall be five percent.

31 **4.** The replacement delivery tax rate in effect for each
32 service area shall be published by the director in the Iowa
33 administrative bulletin on or before May 31 of each year.

34 **5.** If recalculation of the replacement delivery tax rate
35 is required pursuant to subsection 3, the new rate shall be



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1 published in the Iowa administrative bulletin by the director
2 by no later than May 31 following the end of the tax year. The
3 director shall adjust the tentative replacement tax imposed by
4 subsection 1 and required to be shown on any affected water
5 utility's return pursuant to section 437B.4, subsection 1,
6 paragraph "b", to reflect the adjusted replacement delivery
7 tax rate for the tax year, and report such adjustment to the
8 affected water utility on or before June 30 following the end
9 of the tax year. The new replacement delivery tax rate shall
10 apply prospectively, until such time as further adjustment is
11 required.

12 6. For a service area established as the result of the
13 formation or organization of a new water utility on or after
14 January 1, 2013, the director shall to the extent possible
15 determine a replacement delivery tax rate for the new
16 service area using the procedures of this section and for the
17 information for the year that the water utility was first under
18 the jurisdiction of the utilities board.

19 Sec. 13. NEW SECTION. 437B.4 Return and payment
20 requirements.

21 1. Each taxpayer, on or before March 31 following a tax
22 year, shall file with the director a return including but not
23 limited to the following information:

24 a. The total taxable gallons of water delivered by the water
25 utility to consumers within the service area during the tax
26 year.

27 b. The tentative replacement taxes imposed by section 437B.3
28 due for the tax year.

29 2. A return shall be signed by an officer, or other person
30 duly authorized by the water utility, and must be certified as
31 correct and in accordance with forms and rules prescribed by
32 the director.

33 3. At the time of filing the return required by subsection
34 1 with the director, the taxpayer shall calculate the tentative
35 replacement tax due for the tax year. The director shall



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1 compute any adjustments to the replacement tax required by
2 subsection 5 and by section 437B.3, subsection 3, and notify
3 the taxpayer of any such adjustments in accordance with the
4 requirements of section 437B.3, subsection 5. The director and
5 the department of management shall compute the allocation of
6 replacement taxes among local taxing districts and report such
7 allocations to county treasurers pursuant to section 437B.11.
8 Based on such allocations, the treasurer of each county shall
9 notify each taxpayer on or before August 31 following a tax
10 year of its replacement tax obligation to the county treasurer.
11 On or before September 30, 2014, and on or before September
12 30 of each subsequent year, the taxpayer shall remit to the
13 county treasurer of each county to which such replacement tax
14 is allocated pursuant to section 437B.11, one-half of the
15 replacement tax so allocated, and on or before the succeeding
16 March 31, the taxpayer shall remit to the county treasurers the
17 remaining replacement tax so allocated. If notification of a
18 taxpayer's replacement tax obligation is not mailed by a county
19 treasurer on or before August 31 following a tax year, such
20 taxpayer shall have thirty days from the date the notification
21 is mailed to remit one-half of the replacement tax otherwise
22 required by this subsection to be remitted to such county
23 treasurer on or before September 30. If a taxpayer fails to
24 timely remit replacement taxes as provided in this subsection,
25 the county treasurer of each affected county shall notify the
26 director of such failure.

27 4. Notwithstanding subsections 1 through 3, a taxpayer
28 shall not be required to file a return otherwise required by
29 this section or remit any replacement tax for any tax year in
30 which the taxpayer's replacement tax liability before credits
31 is three hundred dollars or less, provided that all water
32 utilities shall file a return, regardless of the taxpayer's
33 replacement tax liability.

34 5. Following the determination of replacement delivery tax
35 rates by the director pursuant to section 437B.3, subsection

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1 2, if an adjustment resulting from a taxpayer appeal is made
2 to taxes levied and paid by a taxpayer with respect to the
3 assessment year 2011 used in determining such rates, the
4 director shall recalculate the replacement delivery tax rate
5 for any affected water utility to reflect the impact of such
6 adjustment as if such adjustment had been reflected in the
7 initial determination of the centrally assessed property tax
8 liability allocated to water service pursuant to section
9 437B.3, subsection 2, paragraph "a". Rate recalculations shall
10 be made and published in the Iowa administrative bulletin by
11 the director on or before March 31 following the calendar year
12 in which a final determination of the adjustment is made.
13 Taxpayers shall report to the director any increase or decrease
14 in the tentative replacement tax required to be shown to be
15 due pursuant to subsection 1, paragraph "b", for any tax year
16 with the return for the year in which the recalculated tax
17 rates which gave rise to the adjustment are published in the
18 Iowa administrative bulletin. The director and the department
19 of management shall redetermine the allocation of replacement
20 taxes pursuant to section 437B.11 for each affected tax year.
21 If a taxpayer has overpaid replacement taxes, the overpayment
22 shall be reported by the director to such taxpayer and to the
23 appropriate county treasurers and shall be a credit against the
24 replacement taxes owed by such taxpayer for the year in which
25 the recalculated rates which gave rise to the overpayment are
26 published in the Iowa administrative bulletin. If a taxpayer
27 has overpaid centrally assessed property taxes for assessment
28 years prior to tax year 2013, such overpayment shall be a
29 credit against replacement taxes owed by such taxpayer for the
30 year in which the overpayment is determined. Unused credits
31 may be carried forward and used to reduce future replacement
32 tax liabilities until exhausted.

33 Sec. 14. NEW SECTION. 437B.5 Failure to file return —
34 incorrect return.

35 1. As soon as practicable after a return required by section

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1 437B.4, subsection 1, is filed, and in any event within three
2 years after such return is filed, the director shall examine
3 the return, determine the tax due if the return is found to be
4 incorrect, and give notice to the taxpayer of the determination
5 as provided in subsection 2. The period for the examination
6 and determination of the correct amount of tax is unlimited in
7 the case of a false or fraudulent return made with the intent
8 to evade any tax or in the case of a failure to file a return.

9 2. If a return required by section 437B.4, subsection
10 1, is not filed, or if such return when filed is incorrect
11 or insufficient and the taxpayer fails to file a corrected
12 or sufficient return within twenty days after such return
13 is required by notice from the director, the director shall
14 determine the amount of tax due from information as the
15 director may be able to obtain and, if necessary, may estimate
16 the tax due on the basis of external indices. The director
17 shall give notice of the determination to the taxpayer liable
18 for the tax and to the county treasurers to whom the tax
19 is owed. The determination shall fix the tax unless the
20 taxpayer against whom it is levied, within sixty days after
21 notice of the determination, applies to the director for a
22 hearing. At the hearing evidence may be offered to support
23 the determination or to prove that it is incorrect. After the
24 hearing the director shall give notice of the decision to the
25 person liable for the tax and to the county treasurers to whom
26 the tax is owed.

27 3. The three-year period of limitation provided in
28 subsection 1 may be extended by the taxpayer by signing
29 a waiver agreement form provided by the department. The
30 agreement shall stipulate the period of extension and the
31 tax period to which the extension applies. The agreement
32 shall also provide that a claim for refund may be filed by the
33 taxpayer at any time during the period of extension.

34 Sec. 15. NEW SECTION. 437B.6 Judicial review.

35 1. Judicial review of the actions of the director may



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1 be sought pursuant to chapter 17A, the Iowa administrative
2 procedure Act.

3 2. For cause and upon a showing by the director that
4 collection of the tax in dispute is in doubt, the court may
5 order the petitioner to file with the clerk of the district
6 court a bond for the use of the appropriate local taxing
7 authorities, with sureties approved by the clerk of the
8 district court, in the amount of the tax appealed from,
9 conditioned upon the performance by the petitioner of any
10 orders of the court.

11 3. An appeal may be taken by the taxpayer or the director to
12 the supreme court irrespective of the amount involved.

13 4. A person aggrieved by a decision of the chief financial
14 officer of a city under this chapter may seek review by writ
15 of certiorari within thirty days of the decision sought to be
16 reviewed.

17 Sec. 16. NEW SECTION. **437B.7 Lien — actions authorized.**

18 1. Whenever a taxpayer who is liable to pay a replacement
19 tax imposed by this chapter refuses or neglects to pay such
20 tax, the amount, including any interest, penalty, or addition
21 to such tax, together with the costs that may accrue, shall be
22 a lien in favor of the chief financial officer of the city or
23 the county treasurer to which the tax is owed upon all property
24 and rights to property, whether real or personal, belonging to
25 the taxpayer. The lien shall be prior to and superior over all
26 subsequent liens upon any personal property within this state,
27 or right to such personal property, belonging to the taxpayer,
28 without the necessity of recording the lien. The requirement
29 for recording, as applied to the replacement tax imposed by
30 this chapter, shall apply only to a lien upon real property.
31 The lien may be preserved against subsequent mortgagees,
32 purchasers, or judgment creditors, for value and without notice
33 of the lien, on any real property situated in a county, by the
34 county treasurer to which replacement tax is owed by filing
35 with the recorder of the county in which the real property is

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1 located a notice of the lien. For purposes of the replacement
2 tax collected by a city, the lien may be preserved against
3 subsequent mortgagees, purchasers, or judgment creditors, for
4 value and without notice of the lien, on any real property
5 situated in the county, by the chief financial officer of
6 the city to which replacement tax is owed by filing with the
7 recorder of the county in which the real property is located a
8 notice of the lien.

9 2. The county recorder of each county shall index each lien
10 showing the applicable entries specified in sections 558.49
11 and 558.52 and showing, under the names of taxpayers arranged
12 alphabetically, all of the following:

- 13 a. The name of the taxpayer.
- 14 b. The name of the county treasurer and county or the name
15 of the chief financial officer and city as claimant.
- 16 c. Time the notice of lien was filed for recording.
- 17 d. Date of notice.
- 18 e. Amount of lien then due.
- 19 f. Date of assessment.
- 20 g. Date when the lien is satisfied.

21 3. The recorder shall endorse on each notice of lien the
22 day, hour, and minute when filed for recording and the document
23 reference number, shall preserve such notice, shall index the
24 notice in the index, and shall promptly record the lien in the
25 manner provided for recording real estate mortgages. The lien
26 is effective from the time of the indexing of the lien.

27 4. The county treasurer or chief financial officer of the
28 city shall pay recording fees as provided in section 331.604,
29 for the recording of the lien, or for its satisfaction.

30 5. Upon the payment of the replacement tax as to which
31 a county treasurer has filed notice with a county recorder,
32 the county treasurer shall promptly file with the recorder a
33 satisfaction of the replacement tax. The recorder shall record
34 the notice of satisfaction showing the applicable entries
35 specified in sections 558.49 and 558.52.



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1 6. Section 445.3 applies with respect to the replacement
2 taxes and special utility property tax levies and penalties and
3 interest imposed by this chapter, except for the provisions
4 limiting the commencement of actions. In addition, at the
5 county treasurer's discretion, chapters 446, 447, and 448 apply
6 in the enforcement of the special utility property tax levies,
7 but any tax deed issued shall not extinguish a tax lien or
8 judgment lien for replacement taxes that has attached to the
9 property.

10 Sec. 17. NEW SECTION. **437B.8 Service of notice.**

11 1. A notice authorized or required under this chapter may
12 be given by mailing the notice to the taxpayer, addressed to
13 the taxpayer at the address given in the last return filed by
14 the taxpayer pursuant to this chapter, or if no return has
15 been filed, then to the most recent address of the taxpayer
16 obtainable. The mailing of the notice is presumptive evidence
17 of the receipt of the notice by the taxpayer to whom the notice
18 is addressed. A period of time within which some action must
19 be taken for which notice is provided under this section
20 commences to run from the date of mailing of the notice.

21 2. There is no limitation for the enforcement of a civil
22 remedy pursuant to any proceeding or action taken to levy,
23 appraise, assess, determine, or enforce the collection of any
24 tax or penalty due under this chapter.

25 Sec. 18. NEW SECTION. **437B.9 Penalties — offenses —**
26 **limitation.**

27 1. A taxpayer is subject to the penalty provisions in
28 section 421.27 with respect to any replacement tax due under
29 this chapter. A taxpayer shall also pay interest on the
30 delinquent replacement tax at the rate in effect under section
31 421.7 for each month computed from the date the payment was
32 due, counting each fraction of a month as an entire month. The
33 penalty and interest shall be paid to the county treasurer, or
34 in the case of penalty and interest associated with a municipal
35 transfer replacement tax to the city financial officer, and

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1 shall be disposed of in the same manner as other receipts under
2 this chapter. Unpaid penalties and interest may be enforced in
3 the same manner as provided for unpaid replacement tax under
4 this chapter.

5 2. A taxpayer, or officer, member, or employee of the
6 taxpayer, who willfully attempts to evade the replacement tax
7 imposed or the payment of the replacement tax is guilty of a
8 class "D" felony.

9 3. The issuance of a certificate by the director or a county
10 treasurer stating that a replacement tax has not been paid,
11 that a return has not been filed, or that information has not
12 been supplied pursuant to this chapter is prima facie evidence
13 of such failure.

14 4. A taxpayer, or officer, member, or employee of the
15 taxpayer, required to pay a replacement tax, or required to
16 make, sign, or file an annual return or supplemental return,
17 who willfully makes a false or fraudulent annual return, or
18 who willfully fails to pay at least ninety percent of the
19 replacement tax or willfully fails to make, sign, or file the
20 annual return, as required, is guilty of a fraudulent practice.

21 5. For purposes of determining the place of trial for a
22 violation of this section, the situs of an offense is in the
23 county of the residence of the taxpayer, officer, member, or
24 employee of the taxpayer charged with the offense, unless
25 the taxpayer, officer, member, or employee of the taxpayer
26 is a nonresident of this state or the residence cannot be
27 established, in which event the situs of the offense is in Polk
28 county.

29 6. Prosecution for an offense specified in this section
30 shall be commenced within six years after the commission of the
31 offense.

32 Sec. 19. NEW SECTION. 437B.10 Correction of errors —
33 refunds or credits of replacement tax paid — information
34 confidential — penalty.

35 1. a. If an amount of replacement tax, penalty, or interest



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1 has been paid which was not due under this chapter, a county
2 treasurer to whom such erroneous payment was made shall do one
3 of the following:

4 (1) Credit the amount of the erroneous payment against any
5 replacement tax due, or to become due, from the taxpayer on the
6 books of the city or county.

7 (2) Refund the amount of the erroneous payment to the
8 taxpayer.

9 b. Claims for refund or credit of replacement taxes paid
10 shall be filed with the director. A claim for refund or credit
11 that is not filed with the director within three years after
12 the replacement tax payment upon which a refund or credit
13 is claimed became due, or one year after the replacement
14 tax payment was made, whichever time is later, shall not be
15 allowed. A claim for refund or credit of tax alleged to be
16 unconstitutional not filed with the director within ninety days
17 after the replacement tax payment upon which a refund or credit
18 is claimed became due shall not be allowed. As a precondition
19 for claiming a refund or credit of alleged unconstitutional
20 taxes, such taxes must be paid under written protest which
21 specifies the particulars of the alleged unconstitutionality.
22 Claims for refund or credit may only be made by, and refunds or
23 credits may only be made to, the person responsible for paying
24 the replacement tax, or such person's successors. The director
25 shall notify affected county treasurers of the acceptance or
26 denial of any refund claim. Section 421.10 applies to claims
27 denied by the director.

28 2. a. It is unlawful for any present or former officer or
29 employee of the state to divulge or to make known in any manner
30 to any person the gallons of water delivered by a water utility
31 disclosed on a tax return, return information, or investigative
32 or audit information. A person who violates this section is
33 guilty of a serious misdemeanor. If the offender is an officer
34 or employee of the state, such person, in addition to any other
35 penalty, shall also be dismissed from office or discharged from

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1 employment. This section does not prohibit turning over to
2 duly authorized officers of the United States or tax officials
3 of other states such information pursuant to agreement between
4 the director and the secretary of the treasury of the United
5 States or the secretary's delegate or pursuant to a reciprocal
6 agreement with another state.

7 *b.* Local taxing authority employees are deemed to be
8 officers and employees of the state for purposes this of
9 subsection.

10 3. Unless otherwise expressly permitted by a section
11 referencing this chapter, the gallons of water delivered by a
12 taxpayer in a service area shall not be divulged to any person
13 or entity, other than the taxpayer, the department of revenue,
14 or the internal revenue service for use in a matter unrelated
15 to tax administration. This prohibition precludes persons or
16 entities other than the taxpayer, the department of revenue, or
17 the internal revenue service from obtaining such information
18 from the department of revenue. A subpoena, order, or process
19 which requires the department of revenue to produce such
20 information to a person or entity, other than the taxpayer, the
21 department of revenue, or internal revenue service, for use in
22 a nontax proceeding is void.

23 4. Notwithstanding subsections 2 and 3, the chief financial
24 officer of any local taxing authority and any designee of such
25 officer shall have access to any computations made by the
26 director pursuant to the provisions of this chapter, and any
27 tax return or other information used by the director in making
28 such computations, which affect the replacement tax owed by any
29 such taxpayer.

30 5. Claims for refund or credit of special utility property
31 tax levies shall be filed with the appropriate county
32 treasurer. Subsection 1 applies with respect to the special
33 utility property tax levy and the county treasurer shall have
34 the same authority as is granted to the director under this
35 section.



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1 Sec. 20. NEW SECTION. **437B.11 Allocation of revenue.**

2 1. The director and the department of management shall
3 compute the allocation of all replacement tax revenues among
4 the local taxing districts in accordance with this section and
5 shall report such allocation by local taxing districts to the
6 county treasurers on or before August 15 following a tax year.

7 2. The director shall determine and report to the department
8 of management the total replacement taxes to be collected from
9 each taxpayer for the tax year on or before July 30 following
10 such tax year.

11 3. *a.* All replacement taxes owed by a taxpayer shall
12 be allocated among the local taxing districts in which such
13 taxpayer's property is located in accordance with a general
14 allocation formula determined by the department of management
15 on the basis of general property tax equivalents. General
16 property tax equivalents shall be determined by applying the
17 levy rates reported by each local taxing district to the
18 department of management on or before June 30 following a tax
19 year to the taxable value of taxpayer property allocated to
20 each such local taxing district as adjusted and reported to
21 the department of management in such tax year by the director
22 pursuant to the procedures required pursuant to section
23 437B.15. The general allocation formula for a tax year shall
24 allocate to each local taxing district that portion of the
25 replacement taxes owed by each taxpayer which bears the same
26 ratio as such taxpayer's general property tax equivalents for
27 each local taxing district bears to such taxpayer's total
28 general property tax equivalents for all local taxing districts
29 in Iowa.

30 *b.* If, during the tax year, a taxpayer transferred operating
31 property or an interest in operating property to another
32 taxpayer, the transferee taxpayer's replacement tax associated
33 with that property shall be allocated, for the tax year in
34 which the transfer occurred, under this section in accordance
35 with the general allocation formula on the basis of the general

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1 property tax equivalents of the transferor taxpayer.
2 *c.* Notwithstanding the provisions of this section, if during
3 the tax year a person who was not a taxpayer during the prior
4 tax year acquires a new major addition, as defined in section
5 437B.2, subsection 8, paragraph "a", subparagraph (4), the
6 replacement tax associated with that major addition shall be
7 allocated, for that tax year, under this section in accordance
8 with the general allocating formula on the basis of the general
9 property tax equivalents established under paragraph "a" of
10 this subsection, except that the levy rates established and
11 reported to the department of management on or before June 30
12 following the tax year in which the major addition was acquired
13 shall be applied to the prorated assessed value of the major
14 addition. For purposes of this paragraph, *"prorated assessed*
15 *value of the major addition"* means the assessed value of the
16 major addition as of January 1 of the year following the tax
17 year in which the major addition was acquired multiplied by the
18 percentage derived by dividing the number of months that the
19 major addition existed during the tax year by twelve, counting
20 any portion of a month as a full month.
21 4. On or before August 31 following tax years 2013, 2014,
22 and 2015, each county treasurer shall compute a special
23 utility property tax levy or tax credit for each taxpayer for
24 which a replacement tax liability for each such tax year is
25 reported to the county treasurer pursuant to subsection 1, and
26 shall notify the taxpayer of the amount of such tax levy or
27 tax credit. The amount of the special utility property tax
28 levy or credit shall be determined for each taxpayer by the
29 county treasurer by comparing the taxpayer's total replacement
30 tax liability allocated to taxing districts in the county
31 pursuant to this section with the anticipated tax revenues
32 from the taxpayer for all taxing districts in the county. If
33 the taxpayer's total replacement tax liability allocated to
34 taxing districts in the county is less than the anticipated
35 tax revenues from the taxpayer for all taxing districts in



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1 the county, the county treasurer shall levy a special utility
2 property tax equal to the shortfall which shall be added to
3 and collected with the replacement tax owed by the taxpayer
4 to the county treasurer for the tax year pursuant to section
5 437B.4, subsection 3. If the taxpayer's total replacement tax
6 liability allocated to taxing districts in the county exceeds
7 the anticipated tax revenues from the taxpayer for all taxing
8 districts in the county, the county treasurer shall issue a
9 credit to the taxpayer which shall be applied to reduce the
10 taxpayer's replacement tax liability to the county treasurer
11 for the tax year. If the taxpayer's total replacement tax
12 liability allocated to taxing districts in the county equals
13 the anticipated tax revenues from the taxpayer for all taxing
14 districts in the county, no levy or credit is required.
15 Replacement tax liability for purposes of this subsection means
16 replacement tax liability before credits allowed by section
17 437B.4, subsection 5. A recalculation of a special utility
18 property tax levy or credit shall not be made as a result
19 of a subsequent recalculation of replacement tax liability
20 under section 437B.4, subsection 5, or adjustment to assessed
21 value under section 437B.15. *"Anticipated tax revenues from a*
22 *taxpayer"* means the product of the total levy rates imposed
23 by the taxing districts and the value of taxpayer property
24 allocated to the taxing districts and reported to the county
25 auditor. Special utility property tax levies and credits
26 shall be treated as replacement taxes for purposes of section
27 437B.7. If a special utility property tax levy payment becomes
28 delinquent, the delinquent payment shall accrue interest and
29 penalty in the same manner and amount as the replacement tax
30 under section 437B.9.

31 5. The replacement tax, as adjusted by any special utility
32 property tax levy or credit and remitted to a county treasurer
33 by each taxpayer, shall be treated as a property tax when
34 received and shall be disbursed by the county treasurer
35 as taxes on real estate. Notwithstanding the allocation

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1 provisions of this section, nothing in this section shall deny
2 any municipality which has enacted an ordinance or entered
3 into an agreement for the division and allocation of taxes
4 authorized under section 403.19 and under which ordinance or
5 agreement the taxes collected in respect of properties owned
6 by any of the taxpayers remitting replacement taxes pursuant
7 to the provisions of this chapter are being divided and
8 allocated, the right to receive its share of the replacement
9 tax revenues collected for any year which would otherwise be
10 paid to such municipality under the terms of any such ordinance
11 or agreement had this chapter not been enacted. To the extent
12 that adjustment must be made to the allocation described in
13 this section to give effect to the terms of such ordinances
14 or agreements, the department of management and the county
15 treasurer shall make such adjustments.

16 6. In lieu of the adjustment provided for in subsection 5,
17 the assessed value of property described in section 403.19,
18 subsection 1, may be reduced by the city or county by the
19 amount of the taxable value of the property described in
20 section 437B.12 included in such area on January 1, 2011,
21 pursuant to amendment of the ordinance adopted by such city or
22 county pursuant to section 403.19.

23 7. The utility replacement task force created in section
24 437A.15 shall study the effects of the replacement tax on
25 local taxing authorities, local taxing districts, consumers,
26 and taxpayers through January 1, 2016. If the task force
27 recommends modifications to the replacement tax that will
28 further the purposes of tax neutrality for local taxing
29 authorities, local taxing districts, taxpayers, and consumers,
30 consistent with the stated purposes of this chapter, the
31 department of management shall transmit those recommendations
32 to the general assembly.

33 Sec. 21. NEW SECTION. **437B.12 Assessment exclusive.**

34 All operating property and all other property that is
35 primarily and directly used in the delivery of water subject

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1 to replacement tax is exempt from taxation except as otherwise
2 provided by this chapter.

3 Sec. 22. NEW SECTION. 437B.13 Statutes applicable — rate
4 calculations.

5 1. The director shall administer and enforce the
6 replacement tax imposed by this chapter in the same manner as
7 provided in and subject to sections 422.68, 422.70, 422.71, and
8 422.75.

9 2. The calculation of tax rates and adjustments to
10 such rates by the director pursuant to this chapter do not
11 constitute rulemaking subject to the provisions of chapter 17A.

12 Sec. 23. NEW SECTION. 437B.14 Tax imposition.

13 An annual statewide property tax of three cents per one
14 thousand dollars of assessed value is imposed upon all property
15 described in section 437B.12 on the assessment date of January
16 1.

17 Sec. 24. NEW SECTION. 437B.15 Adjustment to assessed value
18 — reporting requirements.

19 1. a. A taxpayer whose property is subject to the statewide
20 property tax shall report to the director by July 1, 2013, and
21 by May 1 of each subsequent tax year, on forms prescribed by
22 the director, the book value, as of the beginning and end of
23 the preceding calendar year, of all of the following:

24 (1) The local amount of any major addition by local taxing
25 district.

26 (2) The statewide amount of any major addition without
27 notation of location.

28 (3) Any building in Iowa at acquisition cost of more than
29 ten million dollars that was originally placed in service by
30 the taxpayer prior to January 1, 2012, and that was transferred
31 or disposed of in the preceding calendar year, listed by local
32 taxing district.

33 (4) All other taxpayer property without notation of
34 location.

35 (5) The local amount of any major addition eligible for the

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1 urban revitalization exemption provided for in chapter 404, by
2 situs.

3 (6) All other transferred taxpayer property, in addition
4 to any transferred property reported under subparagraph (3),
5 listed by local taxing district.

6 (7) Any water utility operating property at acquisition
7 cost of more than one million dollars that was transferred or
8 disposed of in the preceding calendar year, listed by local
9 taxing district.

10 *b.* For purposes of this section:

11 (1) "*Book value*" means acquisition cost less accumulated
12 depreciation determined under generally accepted accounting
13 principles.

14 (2) "*Taxpayer property*" means property described in section
15 437B.12.

16 (3) "*To dispose of*" means to sell, abandon, decommission,
17 or retire an asset.

18 (4) "*Transfer*" means a transaction which results in a change
19 of ownership of taxpayer property and includes a capital lease
20 transaction.

21 *c.* For purposes of this subsection, "*taxpayer*" includes a
22 person who would have been a taxpayer in calendar year 2012
23 had the provisions of this chapter been in effect for the 2012
24 assessment year.

25 *d.* If a taxpayer owns or leases pursuant to a capital lease
26 less than the entire interest in a major addition, the local
27 amount and statewide amount, if any, of such major addition
28 shall be apportioned to the taxpayer on the basis of its
29 percentage interest in such major addition.

30 2. *a.* Beginning January 1, 2013, the assessed value of
31 taxpayer property shall be adjusted annually as provided in
32 this section. The director, with respect to each taxpayer,
33 shall do all of the following:

34 (1) Adjust the assessed value of taxpayer property in
35 each local taxing district by the change in book value during

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1 the preceding calendar year of the local amount of any major
2 addition reported within such local taxing district.

3 (2) Adjust the assessed value of taxpayer property in each
4 local taxing district by allocating the change in book value
5 during the preceding calendar year of the statewide amount
6 and all other taxpayer property described in subsection 1,
7 paragraph "a", subparagraph (5), to the assessed value of
8 all taxpayer property in the state pro rata according to its
9 preadjustment value.

10 (3) In the case of taxpayer property described in subsection
11 1, paragraph "a", subparagraphs (3), (4), and (7), decrease
12 the assessed value of taxpayer property in each local taxing
13 district by the assessed value reported within such local
14 taxing district.

15 (4) In the event of a merger or consolidation of two or more
16 taxpayers, to determine the assessed value of the surviving
17 taxpayer, combine the assessed values of such taxpayers
18 immediately prior to the merger or consolidation.

19 (5) In the event any taxpayer property is eligible for the
20 urban revitalization tax exemption described in chapter 404,
21 adjust the assessed value of taxpayer property within each
22 affected local taxing district to reflect such exemption.

23 (6) In the event the assessed value of taxpayer property is
24 adjusted as a result of taxpayer appeals, reduce the assessed
25 value of taxpayer property in each local taxing district to
26 reflect such adjustment. The adjustment shall be allocated
27 in proportion to the allocation of the taxpayer's assessed
28 value among the local taxing districts determined without
29 regard to this adjustment. An adjustment to the assessed
30 value of taxpayer property shall be made as of January 1 of
31 the year following the date on which the adjustment is finally
32 determined.

33 b. In no event shall the adjustments set forth in this
34 subsection reduce the assessed value of taxpayer property in
35 any local taxing district below zero.



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1 *c.* The director, on or before October 31 of each assessment
2 year, shall report to the department of management and to the
3 auditor of each county the adjusted assessed value of taxpayer
4 property as of January 1 of such assessment year for each local
5 taxing district. For purposes of this subsection, the assessed
6 value of taxpayer property in each local taxing district
7 subject to adjustment under this section by the director means
8 the assessed value of such property as of the preceding January
9 1 as determined and allocated among the local taxing districts
10 by the director.

11 *d.* Nothing in this chapter shall be interpreted to authorize
12 local taxing authorities to exclude from the calculation of
13 levy rates the taxable value of taxpayer property reported to
14 county auditors pursuant to this subsection.

15 *e.* In addition to reporting the assessed values as described
16 in this subsection, the director, on or before October 31 of
17 each assessment year, shall also report to the department of
18 management and to the auditor of each county the taxable value
19 of taxpayer property as of January 1 of such assessment year
20 for each local taxing district. For purposes of this chapter,
21 "*taxable value*" means the value for all property subject to
22 the replacement tax annually determined by the director, by
23 dividing the estimated annual replacement tax liability for
24 that property by the current fiscal year's consolidated taxing
25 district rate for the taxing district where that property is
26 located, then multiplying the quotient by one thousand. A
27 taxpayer who paid more than five hundred thousand dollars in
28 replacement tax in the previous tax year or who believes the
29 taxpayer's replacement tax liability will vary more than ten
30 percent from the previous tax year shall report to the director
31 by October 1 of the current calendar year, on forms prescribed
32 by the director, the estimated replacement tax liability that
33 will be attributable to all of the taxpayer's property subject
34 to replacement tax for the current tax year. The department
35 shall utilize the estimated replacement tax liability as



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1 reported by the taxpayer or the taxpayer's prior year's
2 replacement tax amounts to estimate the current tax year's
3 taxable value for that property. Furthermore, a taxpayer
4 who has a new major addition of operating property which is
5 put into service for the first time in the current calendar
6 year shall report to the director by October 1 of the current
7 calendar year, or at the time the major addition is put into
8 service, whichever time is later, on forms prescribed by the
9 director, the cost of the major addition and, if not previously
10 reported, shall report the estimated replacement taxes which
11 that asset will generate in the current calendar year. For
12 the purposes of computing the taxable value of property in a
13 taxing district, the taxing district's share of the estimated
14 replacement tax liability shall be the taxing district's
15 percentage share of the assessed value allocated by property
16 tax equivalent multiplied by the total estimated replacement
17 tax. The assessed value allocated by property tax equivalent
18 shall be determined by dividing the taxpayer's current year
19 assessed valuation in a taxing district by one thousand, and
20 then multiplying by the prior year's consolidated tax rate.

21 Sec. 25. NEW SECTION. 437B.16 Tax exemptions.

22 Except as provided in section 437B.12, all property tax
23 exemptions in the Code do not apply to property subject to the
24 statewide property tax unless such exemptions expressly refer
25 to the statewide property tax, except that if property was
26 exempt from property tax on January 1, 2013, such exemption
27 shall continue until the exemption expires, is phased out, or
28 is repealed. The property of a taxpayer who does not owe any
29 replacement tax is exempt from the statewide property tax for
30 the coinciding assessment year.

31 Sec. 26. NEW SECTION. 437B.17 Return and payment
32 requirements.

33 1. Each water utility whose property is subject to the
34 statewide property tax shall file with the director a return,
35 on or before March 31 following the assessment year, including

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1 but not limited to the following information:

2 a. The assessed value of property subject to the statewide
3 property tax.

4 b. The amount of statewide property tax computed on such
5 assessed value.

6 2. The first return under subsection 1 is due on or before
7 February 28, 2014.

8 3. A return shall be signed by an officer, or other person
9 duly authorized by the taxpayer, and must be certified as
10 correct and in accordance with rules and forms prescribed by
11 the director.

12 4. At the time of filing the return with the director,
13 the taxpayer shall calculate the statewide property tax owed
14 for the assessment year and shall remit to the director the
15 statewide property tax required to be shown due on the return.

16 5. Notwithstanding subsections 1 through 4, a taxpayer
17 is not required to file a return under this section or to
18 remit any statewide property tax for any tax year in which the
19 taxpayer's statewide property tax liability is one dollar or
20 less.

21 Sec. 27. NEW SECTION. 437B.18 Statutes applicable.

22 1. Sections 437B.5, 437B.6, 437B.8, and 437B.9, and section
23 437B.10, subsection 1, are applicable to water utilities whose
24 property is subject to the statewide property tax.

25 2. a. Section 422.26 applies with respect to the statewide
26 property tax and penalties imposed by this chapter, except
27 that, as applied to any tax imposed by this chapter, the lien
28 provided shall be prior to and superior over all subsequent
29 liens upon any personal property within this state or right
30 to such personal property belonging to the taxpayer, without
31 the necessity of recording the lien as provided in section
32 422.26. The requirement for recording, as applied to the
33 statewide property tax imposed by this chapter, shall apply
34 only to a lien upon real property. In order to preserve such
35 lien against subsequent mortgagees, purchasers, or judgment



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1 creditors, for value and without notice of the lien, on any
2 real property situated in a county, the director shall file
3 with the recorder of the county in which the real property is
4 located a notice of the lien.

5 *b.* The county recorder of each county shall index each lien
6 showing the applicable entries specified in sections 558.49
7 and 558.52 and showing, under the names of taxpayers arranged
8 alphabetically, all of the following:

- 9 (1) The name of the taxpayer.
- 10 (2) The name "State of Iowa" as claimant.
- 11 (3) Time the notice of lien was filed for recording.
- 12 (4) Date of notice.
- 13 (5) Amount of lien then due.
- 14 (6) Date of assessment.
- 15 (7) Date when the lien is satisfied.

16 *c.* The recorder shall endorse on each notice of lien the
17 day, hour, and minute when filed for recording and the document
18 reference number, shall preserve such notice, and shall
19 promptly record the lien in the manner provided for recording
20 real estate mortgages. The lien is effective from the time of
21 the indexing of the lien.

22 *d.* The director, from moneys appropriated to the department
23 of revenue for this purpose, shall pay recording fees as
24 provided in section 331.604 for the recording of the lien, or
25 for its satisfaction.

26 *e.* Upon the payment of the statewide property tax as to
27 which the director has filed notice with a county recorder, the
28 director shall promptly file with the recorder a satisfaction
29 of the statewide property tax. The recorder shall enter the
30 satisfaction on the notice on file in the recorder's office and
31 indicate that fact on the index.

32 Sec. 28. NEW SECTION. 437B.19 **Deposit of tax proceeds.**

33 All revenues received from imposition of the statewide
34 property tax shall be deposited in the general fund of the
35 state. Fifty percent of the revenues shall be available, as

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1 appropriated by the general assembly, to the department of
2 management for salaries, support, services, and equipment to
3 administer the replacement tax. The balance of the revenues
4 shall be available, as appropriated by the general assembly, to
5 the department of revenue for salaries, support, services, and
6 equipment to administer and enforce the replacement tax and the
7 statewide property tax.

8 Sec. 29. NEW SECTION. **437B.20 Records.**

9 Each water utility that is subject to the replacement tax or
10 the statewide property tax shall maintain records associated
11 with the replacement tax and the assessed value of property
12 subject to the statewide property tax for a period of five
13 years following the later of the original due date for filing a
14 return pursuant to sections 437B.4 and 437B.17 in which such
15 taxes are reported, or the date on which either such return is
16 filed. Such records shall include those associated with any
17 additions or dispositions of property, and the allocation of
18 such property among local taxing districts.

19 Sec. 30. NEW SECTION. **437B.21 Rules.**

20 The director of revenue may adopt rules pursuant to chapter
21 17A for the administration and enforcement of this chapter.

22 Sec. 31. Section 441.73, subsection 1, Code 2013, is amended
23 to read as follows:

24 1. A litigation expense fund is created in the state
25 treasury. The litigation expense fund shall be used for the
26 payment of litigation expenses incurred by the state to defend
27 property valuations established by the director of revenue
28 pursuant to section 428.24 and chapters 433, 434, 437, 437A,
29 437B, and 438, and for the payment of litigation expenses
30 incurred by the state to defend the imposition of replacement
31 taxes and statewide property taxes under ~~chapter~~ chapters 437A
32 and 437B.

33 Sec. 32. Section 443.2, unnumbered paragraph 2, Code 2013,
34 is amended to read as follows:

35 The county auditor shall list the aggregate actual value

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1 and the aggregate taxable value of all taxable property within
2 the county and each political subdivision including property
3 subject to the statewide property tax imposed under section
4 437A.18 or 437B.14 on the tax list in order that the actual
5 value of the taxable property within the county or a political
6 subdivision may be ascertained and shown by the tax list for
7 the purpose of computing the debt-incurring capacity of the
8 county or political subdivision. As used in this section,
9 "actual value" is the value determined under section 441.21,
10 subsections 1 to 3, prior to the reduction to a percentage of
11 actual value as otherwise provided in section 441.21. "Actual
12 value" of property subject to statewide property tax is the
13 assessed value under section 437A.18 or 437B.14.

14 Sec. 33. Section 476.6, subsection 19, paragraphs a and b,
15 Code 2013, are amended to read as follows:

16 a. The costs of the replacement tax imposed pursuant to
17 chapter 437A or 437B shall be reflected in the charges of
18 utilities subject to rate regulation, in lieu of the utilities'
19 costs of property taxes. The imposition of the replacement
20 taxes pursuant to chapter 437A is not intended to initiate any
21 change in the rates and charges for the sale of electricity,
22 the sale of natural gas, or the transportation of natural gas
23 that is subject to regulation by the board and in effect on
24 January 1, 1999. The implementation and initial imposition of
25 the replacement taxes pursuant to chapter 437B is not intended
26 to result in an increase in the rates and charges for the sale
27 of water that is subject to regulation by the board and in
28 effect on January 1, 2013.

29 b. The cost of the replacement taxes imposed by chapter 437A
30 or 437B shall be allocated among and within customer classes in
31 a manner that will replicate the tax cost burden of the current
32 property tax on individual customers to the maximum extent
33 practicable.

34 Sec. 34. IMPLEMENTATION — EMERGENCY RULES. The department
35 of revenue shall adopt administrative rules under section



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1 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph
2 "b", to implement this Act including but not limited to rules
3 requiring water utilities to report all information and data
4 necessary for the department to carry out the provisions of
5 this Act and the rules shall be effective immediately upon
6 filing unless a later date is specified in the rules. Any
7 rules adopted in accordance with the provisions of this
8 section shall also be published as notice of intended action
9 as provided in section 17A.4.

10 Sec. 35. EFFECTIVE UPON ENACTMENT. This Act, being deemed
11 of immediate importance, takes effect upon enactment.

12 Sec. 36. RETROACTIVE APPLICABILITY. This Act applies
13 retroactively to property tax assessment years and replacement
14 tax years beginning on or after January 1, 2013.

15 EXPLANATION

16 This bill enacts new Code chapter 437B, which establishes
17 a water utility replacement tax and statewide property tax
18 imposed on rate-regulated water utility property.

19 The bill imposes a replacement delivery tax on each water
20 utility that delivers water to a consumer within the water
21 utility's service area, as defined in the bill. The bill
22 defines "water utility" or "rate-regulated water utility" to
23 mean a person engaged primarily in the production, delivery,
24 service, or sale of water in a service area, whether formed
25 or organized under the laws of this state or elsewhere, and
26 subject to the rate and service regulation of the utilities
27 board pursuant to Code chapter 476. Under the bill, however,
28 "water utility" does not include a cooperative, municipal
29 utility, or other entity engaged primarily in such activities
30 that is not under the jurisdiction of the utilities board.

31 The replacement delivery tax imposed in the bill is equal to
32 the number of gallons of water delivered to consumers in the
33 water utility's service area by the taxpayer during the tax
34 year multiplied by the replacement delivery tax rate in effect
35 for the service area. The director of revenue is required to



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1 calculate the replacement delivery tax rate for each service
2 area using a methodology specified in the bill. The bill also
3 establishes conditions under which the replacement delivery
4 tax rate shall be adjusted for specific service areas. The
5 replacement delivery tax rate in effect for each service area
6 must be published annually by the director of revenue in the
7 Iowa administrative bulletin. The bill also provides for the
8 recalculation of replacement delivery tax rates so that the
9 total amount of replacement delivery taxes imposed on a water
10 utility for tax years 2013, 2014, and 2015 is not less than the
11 water utility's centrally assessed property tax liability for
12 assessment year 2010.

13 Each taxpayer subject to the water utility replacement tax
14 imposed under new Code chapter 437B must file on or before
15 March 31 following a tax year with the director of revenue a
16 return signed by an officer or other person authorized by the
17 water utility that includes specified information relating
18 to the total taxable gallons of water delivered by the water
19 utility to consumers within the service area during the tax
20 year and the tentative replacement taxes due for the tax year.

21 The bill provides that a taxpayer shall not be required to
22 file a return or remit any replacement tax for any tax year in
23 which the taxpayer's replacement tax liability before credits
24 is \$300 or less.

25 The bill specifies the duties of the department of revenue
26 for the calculation of the tentative replacement tax due
27 for each tax year, for making applicable adjustments to the
28 tentative replacement tax amounts, and for the examination of
29 filed returns.

30 Under the bill, actions of the director of revenue under new
31 Code chapter 437B are reviewable pursuant to Code chapter 17A
32 (Iowa Administrative Procedure Act).

33 The bill provides for the filing of a lien when a taxpayer
34 who is liable to pay a tax imposed by new Code chapter 437B
35 refuses or neglects to pay such tax.

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1 The bill provides that a taxpayer is subject to the
2 penalty provisions in Code section 421.27 with respect to any
3 replacement tax due under new Code chapter 437B and requires
4 a taxpayer to also pay interest on delinquent replacement tax
5 amounts at the rate in effect under Code section 421.7. A
6 taxpayer, or officer, member, or employee of the taxpayer, who
7 willfully attempts to evade the replacement tax imposed or the
8 payment of the replacement tax is guilty of a class "D" felony.
9 In addition, a taxpayer, or officer, member, or employee of the
10 taxpayer, required to pay a replacement tax, or required to
11 make, sign, or file an annual return or supplemental return,
12 who willfully makes a false or fraudulent annual return, or who
13 willfully fails to pay at least 90 percent of the replacement
14 tax or willfully fails to make, sign, or file the annual
15 return, as required, is guilty of a fraudulent practice. The
16 bill provides that prosecution for such offenses shall be
17 commenced within six years after the commission of the offense.
18 The bill specifies the procedures for refunding or providing
19 a credit for the payment of a replacement tax, penalty, or
20 interest which was not due under new Code chapter 437B.
21 Under the bill, it is unlawful for any present or former
22 officer or employee of the state to divulge or to make known in
23 any manner to any person, except specified government entities,
24 the gallons of water delivered by a water utility disclosed on
25 a tax return, return information, or investigative or audit
26 information. A person who violates this provision of the
27 bill is guilty of a serious misdemeanor. In addition, if the
28 offender is an officer or employee of the state, such person,
29 in addition to any other penalty, shall also be dismissed from
30 office or discharged from employment.
31 The bill requires the director of revenue and the department
32 of management to compute the allocation of all replacement
33 tax revenues among the local taxing districts and report such
34 allocation by local taxing districts to the county treasurers
35 on or before August 15 following a tax year. Under the bill,

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1 all replacement taxes owed by a taxpayer shall be allocated
2 among the local taxing districts in which such taxpayer's
3 property is located in accordance with a general allocation
4 formula determined by the department of management on the basis
5 of general property tax equivalents, as determined in the bill.
6 The general allocation formula for a tax year shall allocate
7 to each local taxing district that portion of the replacement
8 taxes owed by each taxpayer which bears the same ratio as such
9 taxpayer's general property tax equivalents for each local
10 taxing district bears to such taxpayer's total general property
11 tax equivalents for all local taxing districts in the state.
12 The bill provides for the adjustments to the allocations based
13 on certain specified conditions.

14 The bill provides that on or before August 31 following
15 tax years 2013, 2014, and 2015, each county treasurer shall
16 compute a special utility property tax levy or tax credit for
17 each taxpayer for which a replacement tax liability for each
18 such tax year is reported to the county treasurer and shall
19 notify the taxpayer of the amount of such tax levy or tax
20 credit. The amount of the special utility property tax levy
21 or credit shall be determined for each taxpayer by the county
22 treasurer by comparing the taxpayer's total replacement tax
23 liability allocated to taxing districts in the county with
24 the anticipated tax revenues from the taxpayer for all taxing
25 districts in the county. If the taxpayer's total replacement
26 tax liability allocated to taxing districts in the county is
27 less than the anticipated tax revenues from the taxpayer for
28 all taxing districts in the county, the county treasurer shall
29 levy a special utility property tax equal to the shortfall
30 which shall be added to and collected with the replacement tax
31 owed by the taxpayer to the county treasurer for the tax year.
32 If the taxpayer's total replacement tax liability allocated
33 to taxing districts in the county exceeds the anticipated
34 tax revenues from the taxpayer for all taxing districts in
35 the county, the county treasurer shall issue a credit to the



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1 taxpayer which shall be applied to reduce the taxpayer's
2 replacement tax liability to the county treasurer for the tax
3 year.

4 The replacement tax, as adjusted by any special utility
5 property tax levy or credit and remitted to a county treasurer
6 by each taxpayer, shall be treated as a property tax when
7 received and shall be disbursed by the county treasurer as
8 taxes on real estate. The bill specifies the manner in which
9 replacement tax revenue under new Code chapter 437B shall be
10 apportioned for property subject to division and allocation of
11 taxes authorized under Code section 403.19.

12 The bill requires the utility replacement task force
13 created in Code section 437A.15 to study the effects of the
14 replacement tax on local taxing authorities, local taxing
15 districts, consumers, and taxpayers through January 1, 2016,
16 and authorizes the utility replacement task force to make
17 appropriate recommendations to the general assembly.

18 The bill specifies that all operating property and all
19 other property that is primarily and directly used in the
20 delivery of water subject to the replacement tax is exempt
21 from taxation except as otherwise provided by new Code chapter
22 437B, which, in addition to the replacement tax, imposes the
23 statewide property tax levy of three cents per \$1,000 of
24 assessed value. The bill requires a taxpayer whose property
25 is subject to the statewide property tax to report to the
26 director of revenue specified property and value information
27 relating to such property and file a return with the director
28 of revenue specifying the assessed value of property subject to
29 the statewide property tax and the amount of statewide property
30 tax computed on such assessed value.

31 Under the bill, all revenues received from imposition of
32 the statewide property tax shall be deposited in the general
33 fund of the state. Fifty percent of the revenues shall be
34 available, as appropriated by the general assembly, to the
35 department of management for salaries, support, services, and



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1 equipment to administer the replacement tax. The balance
2 of the revenues shall be available, as appropriated by the
3 general assembly, to the department of revenue for salaries,
4 support, services, and equipment to administer and enforce the
5 replacement tax and the statewide property tax.

6 The bill specifies replacement tax record retention and
7 maintenance requirements for water utilities.

8 The bill authorizes the director of revenue to adopt
9 rules pursuant to Code chapter 17A for the administration
10 and enforcement of new Code chapter 437B. In addition, the
11 bill authorizes the department of revenue to adopt emergency
12 administrative rules to implement the bill including but not
13 limited to rules requiring water utilities to report all
14 information and data necessary for the department to carry out
15 the provisions of the bill.

16 The bill makes corresponding changes to other provisions of
17 the Code to reflect the enactment of new Code chapter 437B.

18 The bill takes effect upon enactment and applies
19 retroactively to property tax assessment years and replacement
20 tax years beginning on or after January 1, 2013.



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Senate File 360

S-3174

1 Amend Senate File 360 as follows:
2 1. By striking everything after the enacting clause
3 and inserting:
4 <Section 1. Section 572.8, subsection 1, paragraph
5 b, Code 2013, is amended to read as follows:
6 b. The legal description ~~of that adequately~~
7 describes the property to be charged with the lien.
8 Sec. 2. Section 572.11, Code 2013, is amended to
9 read as follows:
10 **572.11 Extent of lien posted after ninety days.**
11 Liens perfected under section 572.10 shall be
12 enforced against the property or upon the bond, if
13 given, by the owner or by the owner-builder's buyer,
14 only to the extent of the balance due from the owner
15 to the general contractor or from the owner-builder's
16 buyer to the owner-builder at the time of the service
17 of such notice; but if the bond was given by the
18 general contractor or owner-builder, or person
19 contracting with the subcontractor ~~filing~~ posting the
20 claim for a lien, such bond shall be enforced to the
21 full extent of the amount found due the subcontractor.
22 Sec. 3. Section 572.13A, subsections 1 and 2, Code
23 2013, are amended to read as follows:
24 1. A general contractor or owner-builder who has
25 contracted or will contract with a subcontractor to
26 provide labor or furnish material for the property
27 shall post a notice of commencement of work to the
28 mechanics' notice and lien registry internet website
29 ~~within no later than ten days of after the commencement~~
30 of work on the property. A notice of commencement
31 of work is effective only as to any labor, service,
32 equipment, or material furnished to the property
33 subsequent to the posting of the notice of commencement
34 of work. A notice of commencement of work shall
35 include all of the following information:
36 a. The name and address of the owner.
37 b. The name, address, and telephone number of the
38 general contractor or owner-builder.
39 c. The address of the property or a description of
40 the location of the property if the property cannot be
41 reasonably identified by an address.
42 d. The legal description ~~of that adequately~~
43 describes the property to be charged with the lien.
44 e. The date work commenced.
45 f. The tax parcel identification number.
46 g. Any other information prescribed by the
47 administrator pursuant to rule.
48 2. If a general contractor or owner-builder
49 fails to post the required notice of commencement
50 of work to the mechanics' notice and lien registry

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1 internet website pursuant to subsection 1, within ten
2 days of commencement of the work on the property, a
3 subcontractor may post the notice in conjunction with
4 the filing posting of the required preliminary notice
5 pursuant to section 572.13B. A notice of commencement
6 of work must be posted to the mechanics' notice and
7 lien registry internet website before preliminary
8 notices pursuant to section 572.13B may be posted.
9 Sec. 4. Section 572.13A, subsection 3, paragraph c,
10 Code 2013, is amended to read as follows:
11 c. The notice described in subsection 1 shall be
12 sent to the owner's address as posted to the mechanics'
13 notice and lien registry by the general contractor,
14 owner-builder, or subcontractor. If the owner's
15 address is different than the property address, a
16 copy of the notice shall also be sent to the property
17 address, addressed to the owner if a mailing address
18 has been assigned to the property by the United States
19 postal service.
20 Sec. 5. Section 572.13A, subsection 3, Code 2013,
21 is amended by adding the following new paragraph:
22 NEW PARAGRAPH. d. Notices under this section shall
23 not be sent to owner-builders.
24 Sec. 6. Section 572.13B, subsection 1, paragraph g,
25 Code 2013, is amended to read as follows:
26 g. The legal description ~~of that~~ adequately
27 describes the property to be charged with the lien.
28 Sec. 7. Section 572.13B, subsection 2, Code 2013,
29 is amended to read as follows:
30 2. At the time a preliminary notice is posted
31 to the mechanics' notice and lien registry, the
32 administrator shall send notification to the owner,
33 including the owner notice described in section 572.13,
34 subsection 1, and shall ~~docket~~ post the mailing of
35 the notice on the mechanics' notice and lien registry
36 as prescribed by the administrator pursuant to rule.
37 Notices under this section shall not be sent to
38 owner-builders. Upon request, the administrator shall
39 provide an affidavit of mailing proof of service at no
40 cost for the notice required under this section.
41 Sec. 8. Section 572.15, Code 2013, is amended to
42 read as follows:
43 **572.15 Discharge of mechanic's lien — bond.**
44 A mechanic's lien may be discharged at any time by
45 submitting a bond to the administrator in twice the
46 amount of the sum for which the claim for the lien is
47 ~~filed~~ posted, with surety or sureties, to be approved
48 by the administrator, conditioned for the payment of
49 any sum for which the claimant may obtain judgment upon
50 the claim.

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1 Sec. 9. Section 572.19, Code 2013, is amended to
2 read as follows:

3 **572.19 Priority over garnishments of the owner.**

4 Mechanics' liens shall take priority ~~of~~ over all
5 garnishments of the owner for the contract debts,
6 whether made prior or subsequent to the commencement of
7 the furnishing of the material or performance of the
8 labor, without regard to the date of ~~filing~~ posting the
9 claim for such lien.

10 Sec. 10. Section 572.22, unnumbered paragraph 1,
11 Code 2013, is amended to read as follows:

12 ~~The administrator shall endorse upon every claim for~~
13 ~~a mechanic's lien posted to the mechanics' notice and~~
14 ~~lien registry internet website the date and hour of~~
15 ~~posting.~~ Each claim posted to the mechanics' notice
16 and lien registry internet website shall be properly
17 indexed and shall contain the following items:

18 Sec. 11. Section 572.22, subsection 5, Code 2013,
19 is amended to read as follows:

20 5. The legal description ~~of that adequately~~
21 describes the property to be charged with the lien.

22 Sec. 12. Section 572.23, subsection 2, Code 2013,
23 is amended to read as follows:

24 2. If satisfaction is not acknowledged within
25 thirty days after service of the demand in writing,
26 the party serving the demand or causing the demand to
27 be served may file for record with the administrator
28 a copy of the demand with proofs of service attached
29 and endorsed and, in case of service by publication,
30 a personal affidavit that personal service could
31 not be made within this state. Upon completion
32 of the requirements of this subsection, the ~~record~~
33 posting shall be constructive notice to all parties
34 of the due forfeiture and cancellation of the lien.
35 Upon the filing posting of the demand with the
36 required attachments, the administrator shall mail a
37 date-stamped copy of the demand to both parties.

38 Sec. 13. Section 572.28, subsection 1, Code 2013,
39 is amended to read as follows:

40 1. Upon the written demand of the owner served
41 on the ~~lienholder claimant~~ requiring the ~~lienholder~~
42 claimant to commence action to enforce the lien,
43 such action shall be commenced within thirty days
44 thereafter, or the lien and all benefits derived
45 therefrom shall be forfeited.

46 Sec. 14. Section 572.30, subsection 2, Code 2013,
47 is amended to read as follows:

48 2. Within fifteen days after receiving notice of
49 nonpayment the general contractor or owner-builder
50 ~~gives a bond or makes a deposit with the administrator,~~

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1 in an amount not less than the amount necessary to
2 satisfy the nonpayment for which notice has been
3 given under this section, and in a form approved by a
4 ~~judge of the district court the administrator~~, to hold
5 harmless the owner or person having the improvement
6 made from any claim for payment of anyone furnishing
7 labor or material for the improvement, other than the
8 general contractor or owner-builder.
9 Sec. 15. Section 572.31, Code 2013, is amended to
10 read as follows:
11 **572.31 Cooperative and condominium housing.**
12 A lien arising under this chapter as a result of
13 the construction of an apartment house or apartment
14 building which is owned on a cooperative basis under
15 chapter 499A, or which is submitted to a horizontal
16 property regime under chapter 499B, is not enforceable,
17 notwithstanding any contrary provision of this
18 chapter, as against the interests of an owner in a unit
19 contained in the apartment house or apartment building
20 acquired in good faith and for valuable consideration,
21 unless a lien statement specifically describing the
22 unit is ~~filed~~ posted under section 572.8 within the
23 applicable time period specified in section 572.9,
24 but determined from the date on which the last of the
25 material was supplied or the last of the labor was
26 performed in the construction of that unit.
27 Sec. 16. Section 572.33A, Code 2013, is amended to
28 read as follows:
29 **572.33A Liability of owner to general contractor —**
30 **commercial construction.**
31 1. An owner of a building, land, or improvement
32 upon which a mechanic's lien of a subcontractor may
33 be ~~filed~~ posted, is not required to pay the general
34 contractor for compensation for work done or material
35 furnished for the building, land, or improvement until
36 the expiration of ninety days after the completion
37 of the building or improvement unless the general
38 contractor furnishes to the owner one of the following:
39 1- a. Receipts and waivers of claims for
40 mechanics' liens, signed by all persons who furnished
41 material or performed labor for the building, land, or
42 improvement.
43 2- b. A good and sufficient bond to be approved
44 by the owner, conditioned that the owner shall be held
45 harmless from any loss which the owner may sustain by
46 reason of the ~~filing~~ posting of mechanics' liens by
47 subcontractors.
48 2. This section applies only to commercial
49 construction properties.
50 Sec. 17. Section 572.34, Code 2013, is amended to

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1 read as follows:

2 572.34 Mechanics' notice and lien registry —
3 ~~residential construction.~~

4 1. A mechanics' notice and lien registry is created
5 and shall be administered by the administrator. The
6 administrator shall adopt rules pursuant to chapter 17A
7 for the creation and administration of the registry.

8 2. The mechanics' notice and lien registry shall
9 be accessible to the general public through the
10 administrator's internet website.

11 3. The registry shall be indexed by owner name,
12 general contractor name, mechanics' notice and lien
13 registry number, property address, legal description,
14 tax parcel identification number, and any other
15 identifier considered appropriate as determined by the
16 administrator pursuant to rule.

17 4. ~~A general contractor, owner-builder, or~~
18 ~~subcontractor~~ Any person who posts fictitious, forged,
19 or false information to the mechanics' notice and lien
20 registry shall be subject to a penalty as determined
21 by the administrator by rule in addition to all other
22 penalties and remedies available under applicable law.

23 5. A person may post a correction statement with
24 respect to a record indexed ~~in~~ on the mechanics'
25 notice and lien registry internet website if the person
26 believes the record is inaccurate or wrongfully posted.

27 6. The administrator shall charge and collect fees
28 as established by rule necessary for the administration
29 and maintenance of the registry and the registry's
30 internet website. The administrator shall not charge
31 a filing posting fee for a preliminary notice required
32 pursuant to this chapter that exceeds the cost of
33 sending such notice by certified mail with restricted
34 delivery and return receipt. The administrator shall
35 not charge a filing posting fee for a mechanic's lien
36 that exceeds forty dollars.

37 7. Notices may be posted to the mechanics' notice
38 and lien registry electronically on the administrator's
39 internet website, or may be sent to the administrator
40 for posting by United States mail or facsimile
41 transmission, or other alternate method as provided by
42 the administrator pursuant to rule. Notices received
43 by United States mail or facsimile transmission shall
44 be posted by the administrator to the mechanics'
45 notice and lien registry within three business days of
46 receipt.

47 8. Mechanics' liens may be posted to the mechanics'
48 notice and lien registry electronically on the
49 administrator's internet website or may be sent to
50 the administrator for posting by United States mail.

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1 Liens received by United States mail shall be posted
2 by the administrator to the mechanics' notice and lien
3 registry within three business days of receipt.
4 9. The administrator shall send a receipt
5 acknowledging a notice or lien submitted by United
6 States mail or facsimile transmission, as provided by
7 the administrator by rule.
8 10. Information collected by and furnished to
9 the administrator in conjunction with the submission
10 and posting of notices pursuant to sections 572.13A
11 and 572.13B shall be used by the administrator solely
12 for the purposes of the mechanics' notice and lien
13 registry.
14 11. Registration under chapter 91C shall not be
15 required in order to post a notice or a lien under this
16 chapter.
17 12. A preliminary notice that remains posted
18 on the mechanics' notice and lien registry internet
19 website two years after the date of posting shall be
20 declared inactive by the administrator, unless renewed.
21 A notice of commencement of work, if there are no
22 related active postings, shall be declared inactive two
23 years from the date of posting, unless renewed. The
24 administrator shall establish a process for the removal
25 of inactive notices and for the renewal of notices
26 pursuant to rule.
27 ~~12.~~ 13. The administrator shall make, or cause to
28 be made, preservation duplicates of mechanics' notice
29 and lien registry records, including records stored in
30 a computer database. Any preservation duplicate record
31 shall be accurate, complete, and clear, and shall be
32 made, preserved, and made accessible to the public by
33 means designated by the administrator by rule.>

ROBERT M. HOGG

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House File 355

S-3175

- 1 Amend House File 355, as passed by the House, as
2 follows:
3 1. Page 1, after line 19 by inserting:
4 <Sec. _____. 2013 Iowa Acts, Senate File 224, if
5 enacted, is amended by adding the following new
6 section:
7 SEC. _____. TRANSITION FROM FIVE-YEAR TO EIGHT-YEAR
8 RENEWAL PERIODS. To implement section 321.190,
9 subsection 1, paragraph "d", as amended in this Act,
10 and section 321.196, subsection 1, as amended in this
11 Act, the department of transportation may provide for a
12 transition from five-year to eight-year renewal periods
13 for driver's licenses and nonoperator's identification
14 cards. During the transition, the department may issue
15 driver's licenses and nonoperator's identification
16 cards valid for periods of five, six, seven, or eight
17 years to equalize renewal periods and applicants over
18 succeeding years.>
19 2. Title page, line 1, after <to> by inserting
20 <driver's licenses, including>
21 3. Title page, line 2, after <date> by inserting
22 <and transition>
23 4. By renumbering as necessary.

TOD R. BOWMAN

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Senate File 365

S-3176

- 1 Amend Senate File 365 as follows:
2 1. Page 1, after line 24 by inserting:
3 <Sec. _____. Section 435.1, subsection 6, Code 2013,
4 is amended to read as follows:
5 6. "*Mobile home park*" means a site, lot, field, or
6 tract of land upon which three or more mobile homes,
7 ~~or~~ manufactured homes, modular homes, or motor homes,
8 or a combination of any of these homes, are placed
9 on developed spaces and operated as a for-profit
10 enterprise with water, sewer or septic, and electrical
11 services available. The term "*mobile home park*"
12 shall not be construed to include manufactured or
13 mobile homes, buildings, tents, or other structures
14 temporarily maintained by ~~any~~ an individual,
15 educational institution, or company on their own
16 premises and used exclusively to house their own labor
17 or students. The term "*mobile home park*" shall not be
18 construed to include a campground as defined in section
19 557B.1.
20 Sec. _____. Section 435.1, Code 2013, is amended by
21 adding the following new subsection:
22 NEW SUBSECTION. 8. "*Motor home*" means as defined
23 in section 321.1, subsection 36C.
24 Sec. _____. Section 562B.7, subsection 7, Code 2013,
25 is amended to read as follows:
26 7. "*Mobile home park*" ~~shall mean any~~ means a site,
27 lot, field, or tract of land upon which three or more
28 mobile homes, manufactured homes, ~~or~~ modular homes, or
29 motor homes, or a combination of any of these homes,
30 are placed on developed spaces and operated as a
31 for-profit enterprise with water, sewer or septic, and
32 electrical services available. The term "*mobile home*
33 *park*" shall not be construed to include manufactured
34 or mobile homes, buildings, tents, or other structures
35 temporarily maintained by an individual, educational
36 institution, or company on their own premises and used
37 exclusively to house their own labor or students.
38 The term "*mobile home park*" shall not be construed to
39 include a campground as defined in section 557B.1.
40 Sec. _____. Section 562B.7, Code 2013, is amended by
41 adding the following new subsection:
42 NEW SUBSECTION. 8A. "*Motor home*" means as defined
43 in section 321.1, subsection 36C.>
44 2. Title page, by striking lines 1 through 3 and
45 inserting <An Act relating to manufactured and mobile
46 homes, including property taxes, landlord and tenant
47 law, and certificates of title.>
48 3. By renumbering as necessary.

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RICH TAYLOR



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House File 487

S-3177

- 1 Amend House File 487, as amended, passed, and
2 reprinted by the House, as follows:
3 1. By striking page 1, line 25, through page 2,
4 line 26.
5 2. Title page, by striking lines 1 through 3 and
6 inserting <An Act relating to a manufactured or mobile
7 home retailer's application to a county treasurer
8 for a certificate of title for a used mobile home or
9 manufactured home.>
10 3. By renumbering as necessary.

RICH TAYLOR